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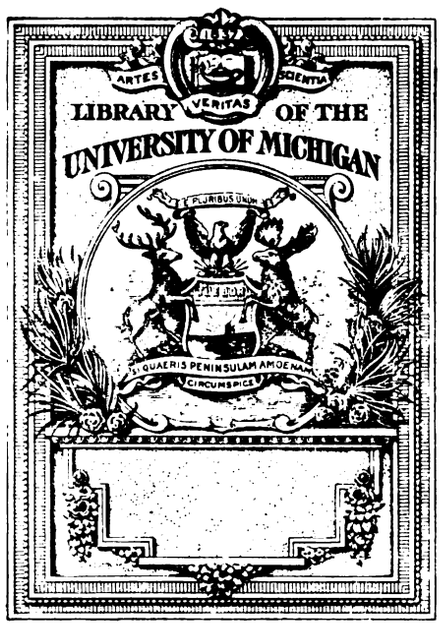


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*SIXTY VOLUMES.*

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## FINANCE.

FINANCE ACCOUNTS, &c.

Session 1.—30 *January* 1900 —— 8 *August* 1900.
Session 2.—3 *December* 1900 —— 15 *December* 1900.

## VOL. XLVII.

1900.

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# FINANCE ACCOUNTS

OF

## THE UNITED KINGDOM

OF

## GREAT BRITAIN AND IRELAND,

FOR THE FINANCIAL YEAR

**1899-1900,**

ENDED 31ST MARCH 1900.

Treasury Chambers, Whitehall, 29th June 1900. } R. W. HANBURY.

(*Presented to Parliament pursuant to Act* 17 *&* 18 *Vict. c.* 94, *s.* 2.)

*Ordered, by* The House of Commons, *to be Printed,*
29 *June* 1900.

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BY WYMAN AND SONS, LIMITED, FETTER LANE, LONDON, E.C.

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## 1899-1900.

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# ACCOUNT

OF

# EXCHEQUER RECEIPTS AND ISSUES

IN

# THE FINANCIAL YEAR

# 1899–1900.



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REVENUE and EXPENDITURE, and other EXCHEQUER

ACCOUNT showing the whole of the RECEIPTS into and ISSUES out of Exchequer at the Commencement

| RECEIPTS. | Reference to Details. | AMOUNTS. | |
|---|---|---|---|
| | Pages. | £. s. d. | £. s. d. |
| **I.—BALANCE IN THE EXCHEQUER ON THE 1st APRIL 1899:** | | | |
| (1.) At the Bank of England - - - | — | 8,111,536 - - | |
| (2.) At the Bank of Ireland - - - | — | 807,636 17 8 | |
| | | | 8,919,172 17 8 |
| **II.—REVENUE RECEIVED INTO THE EXCHEQUER, viz.:** | | | |
| (1.) Customs - - - - - - - | 20 & 21 | 23,800,000 - - | |
| (2.) Excise - - - - - - - - | 22 | 32,100,000 - - | |
| (3.) Estate, &c. Duties - - - - | 23 | 14,020,000 - - | |
| (4.) Stamps (exclusive of Fee, &c. Stamps) - - - - - - | 23 | 8,500,000 - - | |
| (5.) Land Tax - - - - - - - | 24 | 790,000 - - | |
| (6.) House Duty - - - - - - | 24 | 1,670,000 - - | |
| (7.) Property and Income Tax - - | 24 | 18,750,000 - - | |
| (8.) Post Office - - - - - - - | 25 | 13,300,000 - - | |
| (9.) Telegraph Service - - - - | 25 | 3,350,000 - - | |
| (10.) Crown Lands (Net) - - - - | 26 | 450,000 - - | |
| (11.) Receipts from Suez Canal Shares and Sundry Loans - - - - | 27 | 834,002 18 7 | |
| (12.) Miscellaneous (including Fee, &c. Stamps) - - - - - - - | 27 to 35 | 2,275,901 15 8 | |
| TOTAL REVENUE - - - | | | 119,839,904 14 3 |
| Carried forward - - - £. | | | 128,759,077 11 11 |

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RECEIPTS and ISSUES, in the Year 1899–1900.

the Exchequer in the Year ended 31st March 1900, and the Balances in the and Termination of the Year.

| ISSUES. | Reference to Details. | AMOUNTS. £. s. d. | £. s. d. |
|---|---|---|---|
| **I.—CONSOLIDATED FUND SERVICES:** | Pages. | | |
| **1. National Debt Services:** | | | |
| *Inside the Permanent or Fixed Annual Charge:* | | | |
| (*a*) **Funded Debt:** | | | |
| **1. Interest** | 38 | 15,242,192 4 4 | |
| **2. Terminable Annuities** | 39 | 7,290,490 14 8 | |
| (*b*) **Unfunded Debt:** | | | |
| **Interest** | 40 | 272,577 10 6 | |
| (*c*) **Management of the Debt** | 40 & 41 | 174,863 18 2 | |
| (*d*) **New Sinking Fund** | 41 & 88 | 19,875 12 4 | 23,000,000 - - |
| *Outside the Permanent or Fixed Annual Charge:* | | | |
| **Interest on War Debt:** | | | |
| **Unfunded Debt** | 41 | — | 216,657 6 3 |
| **2. Other Consolidated Fund Services:** | | | |
| (*a*) **Civil List** | 42 | 409,059 19 4 | |
| (*b*) **Annuities and Pensions** | 43 to 54 | 272,868 13 10 | |
| (*c*) **Salaries and Allowances** | 55 to 57 | 78,896 14 10 | |
| (*d*) **Courts of Justice** | 58 to 70 | 518,654 5 8 | |
| (*e*) **Miscellaneous Services** | 71 | 305,329 18 11 | 1,584,809 12 7 |
| **3. Payments to Local Taxation Accounts** | 71 | — | 1,149,940 - 10 |
| **II.—SUPPLY SERVICES, viz.:** | | | |
| **(1.) Army Services** | 72 & 73 | 43,552,900 - - | |
| **(2.) Ordnance Factories** | 72 & 73 | 47,100 - - | |
| **(3.) Navy Services** | 72 & 73 | 26,000,000 - - | |
| | | 69,600,000 - - | |
| **(4.) Miscellaneous Civil Services** | 72 to 81 | 22,530,000 - - | |
| (5.) **Customs** £. 840,000 s. d. - - | | | |
| (5.) **Inland Revenue** 1,960,000 - - | 82 & 83 | 2,800,000 - - | |
| **(6.) Post Office** | 82 & 83 | 8,480,000 - - | |
| **(7.) Telegraph Service** | 82 & 83 | 3,601,000 - - | |
| **(8.) Post Office Packet Service** | 82 & 83 | 760,000 - - | 107,771,000 - - |
| **TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)** | | £. | 133,722,406 19 8 |

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ACCOUNT showing the whole of the Receipts into and Issues out of

| RECEIPTS. | AMOUNTS. | |
|---|---|---|
| | £. s. d. | £. s. d. |
| Brought forward - - - | - - - | 128,759,077 11 11 |
| OTHER EXCHEQUER RECEIPTS, VIZ. :— | | |
| **III.—** | | |
| **IV.—REPAYMENT OF ADVANCES:** | | |
| **(1.) By Mint for purchase of Bullion for Coinage** | 890,000 - - | |
| **(2.) By Italian Government for Sardinian Loan** | 71,975 - 8 | |
| | 961,975 - | |
| **(3.) By Vote for Colonial Services (under the Royal Niger Company Act, 1899, 62 & 63 Vict. c. 43)** - - - - - - - - - | 36,895 - - | |
| | | 998,870 - 8 |
| **V.—*MONEY RAISED BY RENEWAL OF BILLS** (*see* page 89): | | |
| BY TREASURY BILLS FOR SUPPLY - - - - | 10,133,000 - - | |
| " " " ISSUED UNDER THE TREASURY BILLS ACT, 1899 (63 Vict. c. 2) - - - - | 3,000,000 - - | |
| | | 13,133,000 - - |
| Carried forward - - - £. | | 142,890,947 12 7 |

* The amounts outstanding at the commencement and close of the year will be found on p. 89.

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the Exchequer in the Year ended 31st March 1900, &c.—*continued.*

| Issues. | Amounts. £ s. d. | £. s. d. |
|---|---|---|
| Brought forward - - - | - - - - | 133,722,406 19 8 |
| OTHER EXCHEQUER ISSUES, VIZ. :— | | |
| **III.—ISSUES TO MEET OTHER EXPENDITURE:** | | |
| (1.) Barracks Act, 1890 (53 & 54 Vict. c. 25) - | 150,000 - - | |
| (2.) Telegraph Acts, 1892, 1896, 1898, and 1899 (55 & 56 Vict. c. 59; 59 & 60 Vict. c. 40; 61 & 62 Vict. c. 33; and 62 & 63 Vict. c. 38) - - - - - - - - - - | 290,000 - - | |
| (3.) Uganda Railway Act, 1896 (59 & 60 Vict. c. 38); - - - - - - - - - - | 1,034,000 - - | |
| (4.) Naval Works Acts, 1895, 1896, 1897, and 1899 (58 & 59 Vict. c. 35; 59 Vict. c. 6; 60 & 61 Vict. c. 35; 62 & 63 Vict. c. 42) - | 691,617 10 2 | |
| (5.) Royal Niger Company Act, 1899 (62 & 63 Vict. c. 43) - - - - - - - - | 856,895 - - | |
| | | 3,022,512 10 2 |
| **IV.—ADVANCES:** | | |
| For purchase of Bullion for Coinage - - - | - - - - | 1,170,000 - - |
| **V.—*BILLS PAID OFF SUBJECT TO RENEWAL** (*see* page 89): | | |
| TREASURY BILLS FOR SUPPLY PAID OFF - - - | 10,133,000 - - | |
| " " ISSUED UNDER THE TREASURY BILLS ACT, 1899 (63 Vict. c. 2 (SESSION 1899)) PAID OFF - - - - - - - - - - | 3,000,000 - - | |
| | | 13,133,000 - |
| Carried forward - - - £. | | 151,047,919 9 10 |

* *See* Note on page 10.

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ACCOUNT showing the whole of the Receipts into and Issues out of

| RECEIPTS. | | AMOUNTS. £. s. d. | £. s. d. |
|---|---|---|---|
| Brought forward - - - | | - - - - | 142,890,947 12 7 |
| OTHER EXCHEQUER RECEIPTS, VIZ. :— | | | |
| **VI.—MONEY RAISED BY CREATION OF ADDITIONAL DEBT:** | | | |
| **(1.) For the purposes of the Barracks Act, 1890 (53 & 54 Vict. c. 25):** | | | |
| **By Terminable Annuities chargeable on Army Votes** - - - - - - - | | 150,000 - - | |
| **(2.) For the purposes of the Telegraph Acts, 1892, 1896, 1898, and 1899 (55 & 56 Vict. c. 59; 59 & 60 Vict. c. 40; 61 & 62 Vict. c. 33; and 62 & 63 Vict. c. 38):** | | | |
| **By Terminable Annuities chargeable on Telegraph Vote** - - - - - - - | | 290,000 - - | |
| **(3.) For the purposes of the Uganda Railway Act, 1896 (59 & 60 Vict. c. 38):** | | | |
| **By Terminable Annuities chargeable to Vote for Uganda, Central and East Africa Protectorates and Uganda Railway** - - - - - - - - - - | | 1,034,000 - - | |
| **(4.) For the purposes of the Naval Works Acts, 1895, 1896 1897, and 1899 (58 & 59 Vict. c. 35; 59 Vict. c. 6; 60 & 61 Vict. c. 35; and 62 & 63 Vict. c. 42):** | | | |
| **By Terminable Annuities chargeable on Navy Votes** - - - - - - - | | 691,617 10 2 | |
| **(5.) For the purposes of the Royal Niger Company Act, 1899 (62 & 63 Vict. c. 43):** | | | |
| **By Terminable Annuities chargeable on Vote for Colonial Services** - - - | | 820,000 - - | |
| **(6.) For Supply purposes:** | | | |
| **By Special War Loan under the War Loan Act, 1900 (63 Vict. c. 2 (Session 1900)). First Instalment** - - - | £. 2,550,000 | | |
| **By Treasury Bills issued under the Treasury Bills Act, 1899 (63 Vict. c. 2 (Session 1899))** - - - | 8,000,000 | 10,550,000 - - | |
| | | | 13,535,617 10 2 |
| Carried forward - - - £. | | | 156,426,565 2 9 |

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the Exchequer in the Year ended 31st March 1900, &c.—*continued.*

| Issues. | Amounts. | |
|---|---|---|
| | £. s. d. | £. s. d. |
| Brought forward . . . | . . . . | 151,047,919 9 10 |
| OTHER EXCHEQUER ISSUES, viz. :— | | |
| **VI.—ISSUES FOR REDEMPTION OF DEBT:** | | |
| **Surplus Revenue, 1898-99, issued to the National Debt Commissioners (38 & 39 Vict. c. 45)** . . . . . | . . | **185,957 13 1** |
| Carried forward . . . £. | | **151,233,877 2 11** |

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ACCOUNT showing the whole of the Receipts into and Issues out of

| RECEIPTS. | AMOUNTS. | |
|---|---|---|
| | £. s. d. | £. s. d. |
| Brought forward - - - | - - - - | 156,426,565 2 9 |
| OTHER EXCHEQUER RECEIPTS, VIZ. :— | | |
| **VII.—AMOUNTS TEMPORARILY BORROWED:** | | |
| **(1.) On Deficiency of the Consolidated Fund (29 & 30 Vict. c. 39), received as under, viz.:** | | |
| **In October 1899** - - - - - - - | **2,500,000 - -** | |
| **In January 1900** - - - - - - - | **3,000,000 - -** | |
| | **5,500,000 - -** | |
| **(2.) On Ways and Means (62 & 63 Vict. c. 49; and 63 Vict. c. 1, Sess. 1899):** | | |
| **In December 1899** - - - - - - | **1,000,000 - -** | |
| | | **6,500,000 - -** |
| **VIII.—CASUAL RECEIPTS:** | | |
| **Suez Canal Shares:** | | |
| **Capital of 250 Shares drawn and paid off in 1899-1900** - - - | - - - - | **4,959 6 8** |
| | £. | **162,931,524 9 5** |

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the Exchequer in the Year ended 31st March 1900, &c.—*continued.*

| Issues. | Amounts. | |
|---|---|---|
| | £. s. d. | £. s. d. |
| Brought forward - - - | - - - - | 151,233,877 2 11 |
| OTHER EXCHEQUER ISSUES, viz. :— | | |
| **VII.—SURPLUS REVENUE, 1895-96:** | | |
| **Amount applied in 1899-1900 under the Naval Works Acts, 1896, 1897, and 1899 (59 Vict. c. 6; 60 & 61 Vict. c. 35; and 62 & 63 Vict. c. 42)** - - - - - - - - | - - - - | 768,382 9 10 |
| **VIII.—SURPLUS REVENUE, 1896-97:** | | |
| **Amount applied in 1899-1900 under the Military Works Act, 1897 and 1899 (60 Vict. c. 7; and 62 & 63 Vict. c. 41)** - - - - - | - - - - | 1,093,216 1 6 |
| **IX.—TEMPORARY ADVANCES RE-PAID:** | | |
| **(1.) Advances for Deficiency of the Consolidated Fund** - - - - - - - - | 5,500,000 - | |
| **Less: Paid off by National Debt Commissioners out of Surplus Revenue, 1898-99** - | 185,957 13 1 | |
| | 5,314,042 6 11 | |
| **(2.) Advance in aid of Ways and Means** - - | 1,000,000 - - | |
| | | 6,314,042 6 11 |
| **X.—SUEZ CANAL SHARES:** | | |
| **Capital of 250 Shares drawn and paid off, applied to reduce Debt under the Finance Act, 1898 (61 & 62 Vict. c. 10, s. 15)** - - | - - - - | 4,959 6 8 |
| **XI.—BALANCE IN THE EXCHEQUER ON THE 31st MARCH 1900:** | | |
| **(1.) At the Bank of England** - - - - - | 2,903,123 18 9 | |
| **(2.) At the Bank of Ireland** - - - - - | 613,923 2 10 | |
| | | 3,517,047 1 7 |
| | £. | 162,931,524 9 5 |

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# REFERENCES TO DETAILS

OF

# REVENUE, 1899–1900.


| | | Pages |
|---|---|---|
| Statement of Gross and Net Receipts on all Heads of Revenue | | 18 & 19 |
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| Excise | Ditto | 22 |
| Estate, &c., Duties | Ditto | 23 |
| Stamps | Ditto | 23 |
| Land Tax and House Duty | Ditto | 24 |
| Property and Income Tax | Ditto | 24 |
| Post Office | Ditto | 25 |
| Telegraph Service | Ditto | 25 |
| Crown Lands | Ditto | 26 |
| Receipts from Suez Canal Shares, and Sundry Loans | | 27 |
| Miscellaneous Revenue (including Fee, &c. Stamps) | | 27—35 |




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# REVENUE.

STATEMENT showing (Part I.) BALANCES, ADVANCES Repayable, and NET RECEIPTS under the Principal Heads of REVENUE and the LOCAL TAXATION ACCOUNTS; and (Part II.) the disposal ADVANCES Repayable, and BILLS Outstanding at the end of the

## PART I.

| HEADS OF REVENUE COLLECTED BY IMPERIAL OFFICERS. | Reference to Details of Gross and Net Receipts. | 1. BALANCES, ADVANCES Repayable, and BILLS Outstanding on 31st March 1899. | 2. GROSS RECEIPTS. |
|---|---|---|---|
| | Pages. | £. s. d. | £. s. d. |
| CUSTOMS | 18 & 19 | 1,178,772 10 – | 23,705,203 1 6 |
| EXCISE | 20 | | 37,829,763 1 3 |
| ESTATE, &c., DUTIES | 21 | | 18,593,030 16 10 |
| STAMPS (exclusive of Fee, &c. Stamps) | 21 | | 8,464,404 11 6 |
| LAND TAX | 22 | 2,145,675 8 3 | 855,350 7 6 |
| HOUSE DUTY | 22 | | 1,699,282 7 7 |
| INCOME TAX | 22 | | 19,885,197 19 9 |
| POST OFFICE | 23 | 1,757,119 5 7 | 14,802,297 8 10 |
| TELEGRAPH SERVICE | 23 | 128,771 10 – | 3,847,002 3 3 |
| CROWN LANDS | 24 | 63,859 6 10 | 574,063 12 5 |
| RECEIPTS FROM SUEZ CANAL SHARES, AND SUNDRY LOANS | 25 | — | 334,002 18 7 |
| MISCELLANEOUS (including Fee, &c. Stamps) | 25–33 | 59,092 14 11 | 2,267,578 3 6 |
| TOTALS £. | | 5,333,290 15 7 | 133,357,196 17 6 |

## PART II.

| HEADS OF REVENUE COLLECTED BY IMPERIAL OFFICERS. | PAYMENTS TO | | |
|---|---|---|---|
| | Exchequer. | Local Taxation. Accounts, &c. | Isle of Man. |
| | £. s. d. | £. s. d. | £. s. d. |
| CUSTOMS | 23,300,000 – – | 228,348 2 3 | 33,754 18 6 |
| EXCISE | 32,100,000 – – | 5,235,542 13 4 | — |
| ESTATE, &c., DUTIES | 14,020,000 – – | 4,500,770 19 3 | — |
| STAMPS (exclusive of Fee, &c., Stamps) | 8,500,000 – – | — | — |
| LAND TAX | 790,000 – – | — | — |
| HOUSE DUTY | 1,670,000 – – | — | — |
| INCOME TAX | 18,750,000 – – | — | — |
| POST OFFICE | 13,300,000 – – | — | — |
| TELEGRAPH SERVICE | 3,350,000 – – | — | — |
| CROWN LANDS | 450,000 – – | — | — |
| RECEIPTS FROM SUEZ CANAL SHARES, AND SUNDRY LOANS | 334,002 18 7 | — | — |
| MISCELLANEOUS (including Fee, &c. Stamps) | 2,275,901 15 8 | — | — |
| | 119,339,904 14 3 | 9,964,661 14 10 | 33,754 18 6 |
| TOTALS £. | 129,338,321 7 7 | | |

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# REVENUE.

and BILLS outstanding at the commencement of the Year, the GROSS collected by Imperial Officers, and the AMOUNTS due to the EXCHEQUER of the TOTALS by the REVENUE DEPARTMENTS, and the BALANCES, Year.

## PART I.

| 3. Drawbacks, Repayments, Allowances, &c. | 4. NET RECEIPTS. Due to Exchequer. | Due to Local Taxation Accounts, &c. | Due to Isle of Man. | 5. TOTALS of NET RECEIPTS (Column 4), together with BALANCES, &c., at Commencement of Year (Column 1). |
|---|---|---|---|---|
| £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| 340,778 - 6 | 23,043,472 11 - | 234,987 10 4 | 85,964 19 8 | 24,543,197 11 - |
| 755,645 5 5 | 31,808,708 14 6 | 5,265,414 1 4 | — | |
| 183,737 7 10 | 13,909,313 9 8 | 4,499,979 19 4 | — | |
| 34,983 3 11 | 8,429,471 7 7 | — | — | |
| 115,857 3 0 | 789,498 4 6 | — | — | 57,363,910 - 6 |
| 759 6 10 | 1,698,523 - 9 | — | — | |
| 1,017,862 5 2 | 18,867,335 14 7 | — | — | |
| 1,610,276 19 - | 13,192,020 9 10 | — | — | 14,949,189 15 5 |
| 457,256 6 6 | 3,389,745 16 9 | — | — | 3,518,517 6 9 |
| 114,375 9 8 | 459,708 2 9 | — | — | 523,567 9 7 |
| — | 834,002 18 7 | — | — | 834,002 18 7 |
| 6,432 16 4 | 2,261,145 12 2 | — | — | 2,320,238 7 1 |
| 4,637,914 4 2 | 118,632,936 2 8 | 10,000,381 11 - | 85,964 19 8 | 134,052,573 8 11 |

## PART II.

| BALANCES, ADVANCES, and BILLS Outstanding on 31st March 1900. | TOTALS. |
|---|---|
| £. s. d. | £. s. d. |
| 431,094 10 3 | 24,543,197 11 - |
| 1,797,596 7 11 | 57,363,910 - 6 |
| 1,649,189 15 5 | 14,949,189 15 5 |
| 168,517 6 9 | 3,518,517 6 9 |
| 73,567 9 7 | 523,567 9 7 |
| — | 834,002 18 7 |
| 44,336 11 5 | 2,320,238 7 1 |
| 4,164,252 1 4 | 134,052,573 8 11 |



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STATEMENTS showing in detail for the Year ended 31st of Duty, the Amounts Paid thereout for Drawbacks, Repay- with the Appropriation thereof.

## CUSTOMS.

| Articles, or Heads of Duty Collected by Imperial Officers. | Gross Receipts. | Drawbacks, Repayments, and Allowances. | |
|---|---|---|---|
| | £. s. d. | £. s. d. | |
| Beer, Mum, and Spruce | 2,443 8 - | 1 15 - | 1 |
| „ Of other sorts | 17,025 - 6 | 377 18 3 | 2 |
| Chicory | 55,060 11 4 | 40 8 1 | 3 |
| Cocoa | 151,262 18 5 | 43 7 4 | 4 |
| „ Husks, Chocolate, and Cocoa Butter | 47,809 19 11 | 32 12 8 | 5 |
| Coffee | 206,373 8 7 | 14,761 2 2 | 6 |
| Currants | 124,526 2 4 | 116 9 2 | 7 |
| Figs | 44,180 12 5 | 155 9 10 | 8 |
| Plums, Dried or Preserved, French Plums and Prunelloes | 27,019 5 - | 82 4 10 | 9 |
| Prunes | 8,828 12 10 | 24 3 3 | 10 |
| Raisins | 220,258 1 8 | 219 5 8 | 11 |
| Spirits, Colonial and Foreign: | | | |
| Rum | 2,590,070 - 10 | - 3 7 | 12 |
| Brandy | 1,591,526 14 11 | 1,154 12 3 | 13 |
| Geneva | 220,451 1 11 | 380 - 9 | 14 |
| Of other sorts | 733,105 16 10 | 200 4 4 | 15 |
| Tea | 4,636,979 1 4* | 42 - 8 | 16 |
| Tobacco and Snuff | 11,167,125 11 2† | 262,410 - - | 17 |
| Wine | 1,741,842 14 7§ | 9,317 8 2 | 18 |
| All other Articles | 10,047 2 4 | 4 7 6 | 19 |
| Charges on Deliveries from the Bonded Warehouses | 37,315 5 10 | 64 1 6 | 20 |
| Moneys deposited and not appropriated to goods | 16,002 4 10 | 51,328 18 3 | 21 |
| Isle of Man: | | | |
| Duties, &c., collected in the Island, exclusive of Tea, Tobacco, and Wine | 55,954 5 11 | 21 6 3 | 22 |
| TOTAL CUSTOMS £. | 23,705,208 1 6 | 340,778 - 6 | 23 |
| Payments into the Exchequer, Local Taxation Accounts, and on account of Isle of Man. | | | 24 |

* Including 15*l.* 5*s.* 4*d.*, Tea Duty, collected in the Isle of Man.
† Including 9,625*l.* -*s.* 4*d.*, Tobacco Duty, collected in the Isle of Man.
§ Including 1,650*l.* 15*s.* 9*d.*, Wine Duty, collected in the Isle of Man.

Statistical Office, Custom House,
London, 19 May 1900.

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March 1900, the GROSS RECEIPTS under each Article or Head
ments and Allowances, and the Net Receipts or Produce, together

## - - - - - CUSTOMS.

| | Net Receipts (Produce). | Appropriation of Net Receipts. | | |
|---|---|---|---|---|
| | | Due to Exchequer. | Due to Local Taxation Accounts.‡ | Due to Isle of Man. |
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| 1 | 2,441 13 - | 2,423 2 5 | 18 10 7 | — |
| 2 | 16,647 2 3 | 16,057 14 6 | 589 7 9 | — |
| 3 | 55,020 3 3 | 54,970 3 3 | . . . . | 50 - - |
| 4 | 151,219 11 1 | 151,219 11 1 | — | — |
| 5 | 47,777 7 3 | 47,777 7 3 | — | — |
| 6 | 191,612 6 5 | 191,509 6 5 | . . . . | 103 - - |
| 7 | 124,409 13 2 | 124,409 13 2 | — | — |
| 8 | 44,025 2 7 | 44,025 2 7 | — | — |
| 9 | 26,937 - 2 | 26,937 - 2 | — | — |
| 10 | 8,804 9 7 | 8,804 9 7 | — | — |
| 11 | 220,033 16 - | 220,033 16 - | — | — |
| 12 | 2,590,069 17 3 | 2,470,802 3 9 | 119,267 13 6 | — |
| 13 | 1,590,372 1 8 | 1,518,231 10 - | 72,140 11 8 | — |
| 14 | 220,071 1 2 | 210,407 4 7 | 9,663 16 7 | — |
| 15 | 732,905 12 6 | 699,489 2 3 | 33,307 10 3 | 109 - - |
| 16 | 4,636,937 - 8* | 4,628,946 - 8 | . . . . | 7,991 - -* |
| 17 | 10,904,715 11 2† | 10,885,921 11 2 | . . . . | 18,794 - -† |
| 18 | 1,732,525 6 5§ | 1,729,540 6 5 | . . . . | 2,985 - -§ |
| 19 | 10,042 14 10 | 10,042 14 10 | — | — |
| 20 | 37,251 4 4 | 37,251 4 4 | — | — |
| 21 | *35,326 13 5* (Excess of Repayments.) | *35,326 13 5* (Excess of Repayments.) | — | — |
| 22 | 55,932 19 8 | . . . . | . . . . | 55,932 19 8 |
| 23 | 23,364,425 1 - | 23,043,472 11 - | 224,997 10 4 | 85,964 19 8 |
| 24 | . . . . £. | 23,800,000 - - | 223,348 2 3 | 83,754 18 6 |

‡ *See* Accounts, pages 104 and 105.

*T. J. Pittar,*
Principal of Statistical Office.



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DETAILED STATEMENT of the Gross Receipts and Net Receipts of the Revenue—*continued.*

## EXCISE.

| Heads of Duty collected by Imperial Officers. | Gross Receipts. | Drawbacks, Repayments, and Allowances. | Net Receipts (Produce). | Appropriation of Net Receipts (Produce). Due to Exchequer. | Appropriation of Net Receipts (Produce). Due to Local Taxation Accounts.* |
|---|---|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| Exciseable Liquors, viz.: | | | | | |
| Beer Duty | 12,539,143 4 7 | 193,993 1 4 | 12,345,150 3 3 | 11,887,923 4 3 | 457,226 19 - |
| Spirit Duty | 20,853,067 1 11 | 549,920 5 7 | 20,303,146 16 4 | 19,335,359 18 10 | 967,786 17 6 |
| Railway Duty | 328,159 13 - | - - - | 328,159 13 - | 328,159 13 - | — |
| Tobacco (Home Grown) | 4 13 4 | - - - | 4 13 4 | 4 13 4 | — |
| Chicory, &c., viz.: Chicory Duty | 1,133 8 4 | - - - | 1,133 8 4 | 1,133 8 4 | — |
| Coffee Mixture Labels | 1,685 13 6 | - - - | 1,685 13 6 | 1,685 13 6 | — |
| Charges on Delivery from Bonded Warehouses, &c. | 5,002 12 -¼ | 4 5 - | 4,998 7 -¼ | 4,998 7 -¼ | — |
| Licence Duties, viz.: | | | | | |
| Brewers | 9,962 9 - | 90 14 - | 9,871 15 - | 9,871 15 - | — |
| Spirits,—Distillers and Rectifiers | 13,568 5 - | 18 15 - | 13,549 10 - | 13,549 10 - | — |
| Tobacco Manufacturers | 7,134 15 - | 10 10 - | 7,124 5 - | 7,124 5 - | — |
| Medicine (Patent) | 8,641 5 - | 6 5 - | 8,635 - - | 8,635 - - | — |
| Beer and Cider, and Beer and Wine | 188,347 13 2 | 274 9 10 | 188,073 3 4 | 4,279 2 8 | 183,794 - 8 |
| Spirits,—Dealers | 165,605 10 3 | 427 1 9 | 165,178 8 6 | 6,724 14 6 | 158,453 14 - |
| Spirits,—Publicans, including Grocers in Scotland and Ireland | 1,711,238 5 10 | 4,781 - 11 | 1,706,457 4 11 | 151,882 7 1 | 1,554,574 17 10 |
| Wine and Sweets | 81,169 12 9 | 421 16 11 | 80,747 15 10 | 2,153 8 1 | 78,594 7 9 |
| Refreshment House | 9,775 7 11 | 8 13 2 | 9,766 14 9 | 143 9 - | 9,623 5 9 |
| Tobacco Dealers | 89,089 10 10 | 43 15 2 | 89,045 15 8 | 9,019 15 5 | 80,026 - 3 |
| Dog | 537,801 12 6 | 283 17 6 | 537,517 15 - | — | 537,517 15 - |
| Gun | 109,978 - - | 982 - - | 108,996 - - | 7,284 - - | 101,712 - - |
| Game | 203,593 10 - | 840 - - | 202,753 10 - | 12,445 - - | 190,308 10 - |
| Establishment, viz.: | | | | | |
| Male Servants | 155,098 - - | 170 5 - | 154,927 15 - | — | 154,927 15 - |
| Carriages | 511,830 18 - | 2,454 7 6 | 509,376 10 6 | — | 509,376 10 6 |
| Armorial Bearings | 75,378 7 - | 383 5 - | 74,995 2 - | — | 74,995 2 - |
| Auctioneers, Appraisers, &c. | 89,028 - - | 367 - - | 88,661 - - | 7,764 - - | 80,897 - - |
| Hawkers and Pedlars | 25,472 - - | 20 - - | 25,452 - - | 444 - - | 25,008 - - |
| Plate,—Dealers in Gold and Silver | 61,645 3 6 | 120 9 3 | 61,524 14 3 | 2,962 19 6 | 58,561 14 9 |
| Pawnbrokers | 37,965 - - | - - - | 37,965 - - | 2,670 - - | 35,295 - - |
| Other than the foregoing | 2,495 10 - | 10 - - | 2,485 10 - | 2,485 10 - | — |
| Local Taxation Penalties | 6,747 18 10 | 13 7 6 | 6,734 11 4 | — | 6,734 11 4 |
| TOTAL EXCISE £. | 37,829,763 1 3¼ | 755,645 5 5 | 37,074,117 15 10¼ | 31,808,703 14 6¼ | 5,265,414 1 4 |
| Payments into Exchequer and Local Taxation Accounts £. | | | | 32,100,000 - - | 5,235,542 13 4 |

* *See* Accounts, pages 104 and 105.

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DETAILED STATEMENT of the Gross Receipts and Net Receipts of the Revenue—*continued.*

## ESTATE, &c. DUTIES.

| Heads of Duty, Collected by Imperial Officers. | Gross Receipts. | Repayments and Allowances. | Net Receipts (Produce). | Appropriation of Net Receipts (Produce). Due to Exchequer. | Appropriation of Net Receipts (Produce). Due to Local Taxation Accounts, &c.* |
|---|---|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| Estate Duty payable on property of persons dying after 1st August 1894 (57 & 58 Vict. c. 30) | 14,469,535 9 1 | 151,237 19 4 | 14,318,297 9 9 | 9,865,537 13 11 | 4,452,759 15 10† |
| Probate and Account Duty payable on personal property of persons dying before 2nd August 1894 | 104,447 13 6 | 10,007 6 6 | 94,440 7 – | 47,220 3 6 | 47,220 3 6 |
| Temporary Estate Duty payable in like manner on— | | | | | |
| Personalty | 7,379 11 5 | 1,042 6 9 | 6,337 4 8 | 6,337 4 8 | — |
| Realty | 25,362 17 7 | 209 12 10 | 25,153 4 9 | 25,153 4 9 | — |
| Legacy Duty | 3,225,220 8 – | 9,993 7 3 | 3,215,227 – 9 | 3,215,227 – 9 | — |
| Succession Duty | 715,276 11 6 | 11,246 15 2 | 704,029 16 4 | 704,029 16 4 | — |
| Corporation Duty | 45,808 5 9 | - - - | 45,808 5 9 | 45,808 5 9 | — |
| TOTAL ESTATE, &c. DUTIES (including portion collected for Local Authorities) £. | 18,593,030 16 10 | 183 737 7 10 | 18,409,293 9 – | 13,909,313 9 8 | 4,499,979 19 4 |
| Payments into Exchequer, Local Taxation Accounts, &c. £. | | | | 14,020,000 – – | 4,500,770 19 3† |

* *See* Accounts, pages 104 and 105.
† Including 47,836*l.* 7*s.* 10*d.* for charges under the Tithe Rent-charge (Rates) Act, 1899.

## STAMPS.

| Heads of Duty, Collected by Imperial Officers. | Gross Receipts. | Repayments and Allowances. | Net Receipts (Produce). | Due to Exchequer. |
|---|---|---|---|---|
| General Stamps: | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| Deeds & other Instruments not otherwise enumerated | 4,282,475 8 9 | 17,015 16 3 | 4,265,459 12 6 | 4,265,459 12 6 |
| Deeds, &c.—Penalties | 9,682 9 6 | 1,880 4 6 | 7,802 5 – | 7,802 5 – |
| Bonds to Bearer and Substituted Securities | 305,284 – – | – – – | 305,284 – – | 305,284 – – |
| Companies Capital Duty | 582,799 9 – | 1,471 17 – | 581,327 12 – | 581,327 12 – |
| Contract Notes (above 1*d.*) | 190,654 2 – | – – – | 190,654 2 – | 190,654 2 – |
| Loan Capital Duty | 11,329 – – | – – – | 11,329 – – | 11,329 – – |
| Foreign Certificates | 52,803 – – | – – – | 52,803 – – | 52,803 – – |
| Share Warrants | 34,742 – – | – – – | 34,742 – – | 34,742 – – |
| Bills of Exchange | 711,739 7 2 | 7,716 6 6 | 704,023 – 8 | 704,023 – 8 |
| Bankers' Notes | 18 15 – | – – – | 18 15 – | 18 15 – |
| Composition for the Duties on the Bills and Notes of the Banks of England and Ireland, and of Country Bankers | 125,055 10 5 | – – – | 125,055 10 5 | 125,055 19 5 |
| Cards | 23,113 18 3 | 3 19 9 | 23,109 18 6 | 23,109 18 6 |
| Licences and Certificates | 170,306 2 – | 39 – – | 170,267 2 – | 170,267 2 – |
| Life Insurances | 65,858 14 9 | 596 2 11 | 65,262 11 10 | 65,262 11 10 |
| Marine Insurances | 172,314 12 5 | 114 13 3 | 172,199 19 2 | 172,199 19 2 |
| Medicines (Patent) | 288,910 14 2½ | 83 6 1 | 288,827 8 1½ | 288,827 8 1½ |
| Receipts, Drafts, and other 1*d.* Stamps | 1,437,317 8 – | 6,011 17 8 | 1,431,305 10 4 | 1,431,305 10 4 |
| TOTAL STAMPS £. | 8,464,404 11 5½ | 34,933 3 11 | 8,429,471 7 6½ | 8,429,471 7 6½ |
| Payments into Exchequer £. | | | | 8,500,000 – – |



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DETAILED STATEMENT of the Gross Receipts and Net Receipts of the Revenue—*continued.*

## LAND TAX AND HOUSE DUTY.

| HEADS OF DUTY. | Gross Receipts. | Repayments and Allowances. | Net Receipts (Produce). |
|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. |
| LAND TAX on Lands and Tenements - - | 855,350 7 6½ | 115,857 3 –¼ | 739,493 4 6¼ |
| INHABITED HOUSE DUTY - - - - | 1,699,282 7 6¾ | 759 6 10¼ | 1,698,523 – 8½ |
| TOTAL LAND TAX and HOUSE DUTY - - - £. | 2,554,632 15 1¼ | 116,616 9 10½ | 2,438,016 5 2¾ |

PAYMENTS INTO EXCHEQUER - - - Land Tax - - - £. 790,000 – –
House Duty - - £. 1,670,000 – –

## INCOME TAX.

| | £. s. d. | £. s. d. | £. s. d. |
|---|---|---|---|
| PROPERTY and INCOME TAX - - - - | 19,885,197 19 9 | 1,017,862 5 1½ | 18,867,335 14 7½ |

PAYMENTS INTO EXCHEQUER - - - - - - - £. 18,750,000 – – –

*Memo.*—The following would be an approximate appropriation of the above Net Produce under the different Schedules of the Income Tax, if based on the Statistics of the Assessments for 1898—99.

| | £. | £. |
|---|---|---|
| SCHEDULE A. Lands, Tenements, &c. - - - - - - | 5,156,000 | 18,867,336 |
| „ B. Occupation of Lands, Tenements, &c. - - - | 155,000 | |
| „ C. Annuities, Dividends, &c. - - - - - | 1,212,000 | |
| „ D. Professions, Trades, &c. - - - - - | 10,951,336 | |
| „ E. Public Offices, Annuities from Public Revenues, &c. - - - - - - - - - - | 1,393,000 | |

Inland Revenue Office,
22nd June 1900.

*Charles Turner,*
Accountant and Comptroller General.

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DETAILED STATEMENT of the Gross Receipts and Net Receipts of the Revenue—*continued.*

## POST OFFICE.

| | £. | s. | d. | £. | s. | d. |
|---|---|---|---|---|---|---|
| GROSS RECEIPTS: | | | | | | |
| From Postage Stamps sold by Postmasters in the United Kingdom | 13,579,358 | 7 | 7¼ | | | |
| From Postage Stamps sold by Stamp Distributors of Inland Revenue | 242,645 | 2 | 5½ | 13,822,003 | 10 | -¾ |
| From Postage collected in Cash by Country Postmasters | 91,170 | - | 5½ | | | |
| Ditto in Cash in the Metropolis | 222,747 | 14 | 7¾ | 313,917 | 15 | 1¼ |
| Ditto for credit of Imperial Post Office by Foreign Offices | 93,991 | 11 | 3 | | | |
| Ditto by Colonial Offices and Postmasters and Agents Abroad | 58,109 | 4 | 2¼ | 152,100 | 15 | 5¼ |
| From Commission on Money Orders | 132,708 | 5 | 3½ | | | |
| Ditto Postal " | 343,736 | 19 | 5½ | 476,445 | 4 | 9 |
| From Miscellaneous Receipts | | | | 37,830 | 3 | 5½ |
| | | | | 14,802,297 | 8 | 9¾ |
| PAYMENTS OUT OF RECEIPTS: | | | | | | |
| For Postage, &c., refunded | 14,721 | 17 | 3 | | | |
| To Inland Revenue Department | 549,480 | - | - | | | |
| To Railway Companies, &c., on account of Parcel Post | 755,816 | 7 | 3 | | | |
| For Postage collected for credit of Colonial Offices | 106,110 | 5 | 1 | | | |
| Ditto ditto Foreign Offices | 184,148 | 9 | 5 | 1,610,276 | 19 | - |
| NET RECEIPTS £. | | | | 13,192,020 | 9 | 9¾ |
| PAYMENTS INTO EXCHEQUER £. | | | | 13,300,000 | - | - |

General Post Office,
1 June 1900.

*James J. Cardin,*
Comptroller and Accountant General.

## TELEGRAPH SERVICE.

| | £. | s. | d. | £ | s. | d. |
|---|---|---|---|---|---|---|
| GROSS RECEIPTS: | | | | | | |
| For transmission of Telegrams, &c., collected in Cash | 1,100,034 | 7 | 6½ | | | |
| Ditto ditto collected in Stamps | 2,746,967 | 15 | 9 | 3,847,002 | 3 | 3½ |
| PAYMENTS OUT OF RECEIPTS: | | | | | | |
| To Cable Companies, &c. | 453,466 | 10 | 6 | | | |
| To Telegram Moneys refunded, &c. | 3,789 | 16 | -½ | 457,256 | 6 | 6½ |
| NET RECEIPTS £. | | | | 3,389,745 | 16 | 9 |
| PAYMENTS INTO EXCHEQUER £. | | | | 3,350,000 | - | - |

General Post Office,
1 June 1900.

*James J. Cardin,*
Comptroller and Accountant General.

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DETAILED STATEMENT of the Gross Receipts and Net Receipts of the Revenue—*continued.*

## WOODS, FORESTS, AND LAND REVENUES OF THE CROWN.

| RECEIPT: | £. s. d. | £. s. d. |
|---|---|---|
| BALANCES on 1st April 1899 (as per Statement in Finance Accounts, 1898–99, p. 24) | - - | 63,359 6 10 |
| GROSS RECEIPTS, VIZ.: | | |
| AMOUNT collected by the several Receivers of the Land Revenue in England and Wales, Scotland, and Ireland, in Alderney and the Isle of Man, in the Year ended 31st March 1900 (including 1,475*l.* from the Rolls Estate) | 490,531 14 5 | |
| INTEREST on Purchase Moneys, Dividends of Stock, and Fines on the Renewal of Crown Leases | 26,589 15 6 | |
| AMOUNT arisen by Repayment of Moneys advanced for Surveys, and for Record Office and Docket Fees, and for Miscellaneous Receipts | 12,054 12 3 | |
| AMOUNT arisen by Sales of Bark, Timber, and Offal Wood, and Rents, and other Revenue arising from the Royal Forests, Woods, and Plantations | 38,907 10 3 | |
| | | 574,083 12 5 |
| | £. | 637,942 19 3 |

| EXPENDITURE: | £. s. d. | £. s. d. |
|---|---|---|
| CHARGES OF COLLECTION, VIZ.: | | |
| SALARIES and Allowances to Deputy Surveyors and other Local Officers in the Woods and Forests | 6,362 3 6 | |
| PERCENTAGES and Allowances to Receivers of the Land Revenues | 8,499 9 5 | |
| | | 14,861 12 11 |
| OTHER PAYMENTS, VIZ.: | | |
| PAYMENTS to Schools, Churches, and other Foundations, and Payments charged on the Land Revenues | 1,757 18 8 | |
| SALARIES and other Annual Allowances in the Department of the Ranger of Windsor Park and Woods | 2,637 17 3 | |
| PAYMENTS for Surveys, and for Repairs, &c. on Crown Estates; and for Land, Property, and other Taxes payable on the same (including 49*l.* 0*s.* 8*d.* on account of the Rolls Estate) | 60,134 5 6 | |
| PAYMENTS for Repairing and Maintaining Buildings, Walls, Fences, Roads, and for making Inclosures and Plantations, together with Rates and Taxes thereon | 34,983 15 4 | |
| | | 99,513 16 9 |
| | | 114,375 9 8 |
| PAID INTO THE EXCHEQUER (including 1,425*l.* 19*s.* 4*d.*, being the net receipt from the Rolls Estate in 1898–99) | - - | 450,000 - - |
| BALANCE of the Accounts standing in the Names of the Commissioners of Her Majesty's Woods, &c. at the Banks of England and Ireland, and at the Royal Bank of Scotland, on the 31st March 1900 | 72,119 3 8 | |
| BALANCES in the hands of Receivers of Land Revenue | 1,458 9 9 | |
| BALANCES in the hands of the Deputy Surveyors, &c. of the Woods and Forests (including Debts due by Purchasers of Produce) | 2,081 10 - | |
| | 75,659 3 5 | |
| *Less* :— OTHER BALANCES | 2,091 13 10 | |
| | | 73,567 9 7 |
| | £. | 637,942 19 3 |

Office of Woods, &c.,
27 June 1900.

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## RECEIPTS FROM SUEZ CANAL SHARES AND SUNDRY LOANS.

DETAILED STATEMENT of the Amount received into the Exchequer in the Year ended 31st March 1900, under the Head of Receipts from Suez Canal Shares and Sundry Loans.

| | | £. | s. | d. |
|---|---|---|---|---|
| Suez Canal Shares : | | | | |
| Interest and Dividend received in the year on 172,826 ordinary shares | | 788,328 | 14 | 9 |
| Dividend for the same period on 3,776 "Actions de Jouissance" | | 13,489 | 7 | 7 |
| *Ordinary Shares drawn and paid off up to 31st March 1899* | *3,776* | | | |
| *Ditto - - ditto - - in 1899–1900* | *250* | | | |
| | *4,026* | 801,818 | 2 | 4 |
| Receipts in respect of Loans : | | | | |
| Sardinian Loan—Interest (*see* page 102) | | 8,024 | 19 | 4 |
| Transvaal—Interest, &c. (*see* note on page 103) | | 15,093 | 15 | – |
| Greek Loan (1832) (*see* Parliamentary Paper, No. 24 of 1900) | | 7,929 | 12 | 10 |
| Fiji—Grant in aid, further part repayment (*see* page 103) | | 1,040 | 5 | 1 |
| Colonisation Board—Grant in aid of Crofters' Colonisation, repayment in part (*see* page 103) | | 97 | 4 | – |
| TOTAL - - - £. | | 834,002 | 18 | 7 |

## MISCELLANEOUS REVENUE.

DETAILED STATEMENT of the AMOUNT received into the EXCHEQUER, in the Year ended the 31st March 1900, under the Head of Miscellaneous Revenue.

### ABSTRACT.

| | References to Details. Pages. | £. | s. | d. |
|---|---|---|---|---|
| SMALL BRANCHES OF THE HEREDITARY REVENUE | 28 | 28,268 | 7 | 8 |
| BANK OF ENGLAND | 28 | 176,367 | 13 | – |
| NAVAL PRIZE FUND | 28 | 50 | – | – |
| CAPE COLONY: CONTRIBUTION TOWARDS IMPERIAL NAVAL EXPENDITURE | 28 | 30,000 | – | – |
| CONTRIBUTIONS FROM INDIAN REVENUES | 28 | 18,027 | – | – |
| BANKRUPTCY ACT, 1883 | 28 | 19,337 | 15 | 5 |
| COMPANIES (WINDING UP) ACT, 1890 | 29 | 8,346 | 2 | 5 |
| SUPREME COURT CONSIGNATIONS (SCOTLAND) | 29 | 15,000 | – | – |
| COUNTY COURTS | 29 | 22,102 | – | 3 |
| EXPENSES OF ADMINISTRATION OF LOCAL LOANS | 29 | 36,658 | 4 | 5 |
| MINT | 29 | 815,451 | 16 | 1 |
| RECEIPTS BY CIVIL DEPARTMENTS (other than those appropriated in aid of Votes) | 30 to 34 | 42,444 | 2 | 6 |
| SAVINGS ON GRANTS OF PARLIAMENT, &c., AND OVER ISSUES REPAID | 34 | 16,140 | 13 | 2 |
| MILITARY SAVINGS BANKS FUND | 34 | 75,000 | – | – |
| ISLE OF MAN | 34 | 10,000 | – | – |
| CONSCIENCE MONEY | 34 | 453 | – | 9 |
| CASUAL RECEIPTS | 34 | 250 | – | – |
| | | 1,313,901 | 15 | 8 |
| FEE, &c. STAMPS | 35 | 962,000 | – | – |
| TOTAL MISCELLANEOUS REVENUE - - - £. | | 2,275,901 | 15 | 8 |

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## DETAIL OF THE PRECEDING ABSTRACT.

| | £. s. d. | £. s. d. |
|---|---|---|
| **SMALL BRANCHES OF THE HEREDITARY REVENUE:** | | |
| Receipts in respect of the Balance of the Crown's Share Account of the Crown's Nominee Fund (39 & 40 Vict. c. 18) | 10,000 – – | |
| Receipt in respect of the Balance of the Crown's Share Account of the Ultimus Hæres and Bastardy Fund, Scotland | 15,000 – – | |
| Fines and Penalties received by the Receiver of Hereditary Revenues | 1,151 1 10 | |
| Fines received by Welsh Sheriffs | 700 6 10 | |
| Receipts in respect of Surplus Crown Revenues received in Guernsey | 1,344 – – | |
| Proceeds of Unclaimed Wrecks | 20 4 – | |
| Rent-charge from the Lagan Navigation Company reserved to the Crown (6 & 7 Vict. c. 104, s. 60, and 36 & 37 Vict. c. 65) (Local and Personal) | 2 15 – | |
| RENTS AND ROYALTIES OF GUANO, &c., ISLANDS: | | |
| Caroline and Flint | 50 – – | |
| | | *28,268 7 8 |
| **BANK OF ENGLAND:** | | |
| Amount payable by the Bank of England, out of the Profits of Issue, for the Year to 5th April 1899 (24 Vict. c. 3) | 175,599 – – | |
| Fees on Stock Certificates (33 & 34 Vict. c. 71) | 768 13 – | |
| | | 176,367 13 – |
| **NAVAL PRIZE FUND:** | | |
| Contribution (27 & 28 Vict. c. 24) | | 50 – – |
| **CAPE COLONY:** | | |
| Contribution from Revenues of Cape Colony towards Imperial Expenditure in connection with Her Majesty's Naval Service, for the year to 31st December 1899 | | 30,000 – – |
| **CONTRIBUTION FROM INDIAN REVENUES:** | | |
| Moiety of the Annuity granted to the Red Sea and India Telegraph Company, and of One Year's Charge for Management of the same (25 & 26 Vict. c. 39) | | †18,027 – – |
| **BANKRUPTCY ACT, 1883 (46 & 47 Vict. c. 52):** | | |
| Repayment from the Bankruptcy Fees, &c. Account. Amounts expended from various voted services for the year ended 31st March 1899 | 57,484 12 1 | |
| Less,—Nominal amount of interest, &c., for the same period on funds transferred to the National Debt Commissioners under the Courts of Justice (Salaries and Funds) Act, 1869 (32 & 33 Vict. c. 91), that would have been applicable towards meeting the above expenses had not such transfer taken place — £. s. d. 37,746 16 8 | | |
| Rent of 34, Lincoln's Inn Fields (erected from Bankruptcy Funds), now used by another Department — 400 – – | | |
| | 38,146 16 8 | |
| | | 19,337 15 5 |
| Carried forward | | £. 272,050 16 1 |

* From the 1st April 1892 all fines and forfeitures received in the Justiciary and Sheriff's Courts in Scotland have been appropriated in aid of the Vote for Law Charges, and Courts of Law, Scotland; the amount so appropriated in the year ended 31st March 1900 was 4,265*l.* 12*s.* 2*d.*

† For amount issued in respect of Red Sea and India Telegraph Company's Annuity, *see* page 39.

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DETAILED STATEMENT of Miscellaneous Revenue—*continued.*

| | £. s. d. | £. s. d. |
|---|---|---|
| Brought forward | | 272,050 16 1 |
| COMPANIES (WINDING UP) ACT, 1890 (53 & 54 Vict. c. 63): | | |
| Repayment from the Companies (Winding up) Fees Account, of the amounts expended from various voted services to 31st March 1899 | | 8,346 2 5 |
| SUPREME COURT CONSIGNATIONS (SCOTLAND): | | |
| On account of unclaimed balances of Consignations (58 & 59 Vict. c. 19, s. 13) | | 15,000 – – |
| COUNTY COURTS: | | |
| Unclaimed Insolvency and Equity moneys | | 22,102 – 3 |
| EXPENSES OF ADMINISTRATION OF LOCAL LOANS: | | |
| Incurred by the following Departments in the year 1897–98, Recovered from the Local Loans Fund (50 & 51 Vict. c. 16, s. 2): | | |
| Treasury | 500 – – | |
| National Debt Office | 450 – – | |
| Inland Revenue | 19 19 – | |
| Exchequer and Audit Office | 1,006 – – | |
| Public Works Loan Commissioners, England | 6,465 2 2 | |
| Fishery Board, Scotland | 126 16 10 | |
| Chief Secretary for Ireland (Vote for Law Charges, Ireland) | 1,410 6 5 | |
| Commissioners of Public Works, Ireland | 18,680 – – | |
| Irish Land Commission | 8,000 – – | |
| | | 36,658 4 5 |
| MINT: | | |
| Seignorage on Silver purchased for Coinage | 782,128 2 4 | |
| Profit on Bronze Coinage | 102,899 10 11 | |
| Gold and Silver Sweep | 1,240 18 5 | |
| Profit on Sale of Commemoration Medals | 13,176 6 4 | |
| Repayment of Expenses of Coinage, Specimen Dies, and Medals for Colonial and Foreign Governments, &c. | 13,678 10 – | |
| Old Copper purchased for Alloy | 90 2 – | |
| Rent of Refinery | 493 – – | |
| For Electric Lighting of Residences in the Mint | 27 11 9 | |
| Bank Interest, Melbourne Mint Accounts | 84 2 9 | |
| Fees on Trial of Diet | 27 6 – | |
| Assays of Pyx Pieces | 225 17 6 | |
| Fine imposed on officer of Melbourne Mint | 300 – – | |
| Miscellaneous | 680 8 1 | |
| | 915,051 16 1 | |
| Less,—Receipts appropriated in aid of the Vote | 99,600 – – | |
| | | 815,451 16 1 |
| Carried forward £. | | 1,169,608 19 3 |

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DETAILED STATEMENT of Miscellaneous Revenue—*continued.*

| | £. s. d. | £. s. d. | £. s. d. |
|---|---|---|---|
| Brought forward - - - | | | 1,169,608 19 3 |
| RECEIPTS BY CIVIL DEPARTMENTS (other than those appropriated in aid of Votes). | £. s. d. | | |
| BOARD OF TRADE: | | | |
| Amount received in respect of the rights and interests of the Crown in the Foreshores of the United Kingdom (29 & 30 Vict. c. 62) - - | 470 17 5 | | |
| Contributions from Masters and Seamen towards their Pensions - - - - - - - - | 3 14 4 | | |
| Penalties under Merchant Shipping and Passenger Acts* - - - - - - - - - | 787 11 1 | 1,262 2 10 | |
| CHARITY COMMISSION: | | | |
| Repayment by County, &c., Councils of proportion of the expenses incurred by the following Departments in respect of Inquiries into Endowed Charities (55 & 56 Vict. c. 15): | | | |
| Charity Commission - - - - - - | 1,533 2 5 | | |
| Office of Works - - - - - - - | 85 14 1 | | |
| Stationery Office - - - - - - - | 996 10 5 | | |
| Post Office - - - - - - - - - | 10 19 6 | | |
| | 2,626 6 5 | | |
| Costs recovered - - - - - - - | 13 10 7 | 2,639 17 - | |
| CIVIL LIST, Receipt from: | | | |
| For Salaries formerly payable to the Officers of the late Marshalsea (5 Vict. Sess. 2, c. 22) - | - - | 615 - - | |
| CIVIL SERVICE COMMISSION: | | | |
| Fees received Abroad - - - - - - - | 75 5 - | | |
| Special Fees, Army Examinations, Local Centres | 572 - - | 647 5 - | |
| Carried forward - - - £. | | 5,164 4 10 | 1,169,608 19 3 |

For further Receipts in connection with the Merchant Shipping Acts, *see* page 32.

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DETAILED STATEMENT of Miscellaneous Revenue—*continued.*

| | £. s. d. | £. s. d. | £. s. d. |
|---|---|---|---|
| Brought forward - - - | | 5,164 4 10 | 1,169,608 19 3 |
| RECEIPTS BY CIVIL DEPARTMENTS, &c.—*contd.* | | | |
| COLONIAL OFFICE: | | | |
| Swaziland.—Fees received by British Consul - | – 2 6 | | |
| Johannesburg.—Fees received by British Consul | 211 15 9 | | |
| Miscellaneous - - - - - - - - | – 1 – | | |
| Western Pacific: | | | |
| Fees of Court, &c. - - - - - - - | 128 3 3 | 340 2 6 | |
| DUNDRUM CRIMINAL LUNATIC ASYLUM: | | | |
| Sale of Old Rags - - - - - - - - | - - | 14 12 4 | |
| EDUCATION, ENGLAND AND WALES: | | | |
| Repayment of Grants, &c. ascertained to have been overpaid in former years - - - - | 2 6 10 | | |
| Fees for Examination for Cookery Diplomas - | 156 16 – | | |
| Refund of cost of Training Students - - - | 25 – – | | |
| Repayment of Cost of Inspection of Schools: | | | |
| *Isle of Man - - - - - - - - | 264 1 11 | | |
| Jersey - - - - - - - - - | 198 13 2 | | |
| Guernsey - - - - - - - - - | 20 – – | | |
| Copies of Documents, &c. - - - - - - | 18 13 6 | 685 11 5 | |
| EDUCATION, SCOTLAND.—Copies of Documents, &c. | - - | 23 11 6 | |
| †FISHERY BOARD, SCOTLAND: | | | |
| Fees for Brands on Herring Barrels (21 & 22 Vict. c. 69) - - - - - - - - - - | 4,830 15 2 | | |
| Proceeds of Sale of Old Stores, &c. - - - | 95 12 2 | 4,926 7 4 | |
| Carried forward - - - £. | | 11,154 9 11 | 1,169 608 19 3 |

* For further receipts from Isle of Man, *see* page 34.
† *See* also page 29 (Expenses of Administration of Local Loans).

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DETAILED STATEMENT of Miscellaneous Revenue—*continued.*

| | £. s. d. | £. s. d. | £. s. d. |
|---|---|---|---|
| Brought forward | | 11,154 9 11 | 1,169,608 19 3 |
| RECEIPTS BY CIVIL DEPARTMENTS, &c.—*contd.* | | | |
| FRIENDLY SOCIETIES REGISTRY.—Fees from Friendly, Industrial, Provident, Loan, and Building Societies, Trade Unions, Savings Banks, &c. (38 & 39 Vict. c. 60, &c.) | | 760 7 10 | |
| HARBOURS OF REFUGE: | | | |
| Peterhead Harbour.—Rent, &c. | 73 1 10 | | |
| St. Catherine's Harbour, Jersey.—Rent | 380 – – | 453 1 10 | |
| *LAND COMMISSION, IRELAND: | | | |
| Fees and Costs, &c. recovered | 768 6 9 | | |
| Receipts in connection with the Purchase and Sale of Estates (balance of account) | 1,023 7 4 | 1,791 14 1 | |
| LOCAL GOVERNMENT BOARD, ENGLAND: | | | |
| Exchequer Contribution forfeited under the Police Act, 1890 (53 & 54 Vict. c. 115) | | 212 17 6 | |
| LOCAL GOVERNMENT BOARD, SCOTLAND: | | | |
| Pauper Lunatics, Scotland—Refund of Payments from the Grants for | | 161 4 10 | |
| †MERCHANT SHIPPING ACTS: | | | |
| Fines received in Ireland | | 2 – – | |
| NATIONAL PORTRAIT GALLERY: | | | |
| Admission Fees | 177 – – | | |
| Commission on Sale of Photographs | 24 – 10 | 201 – 10 | |
| NATIONAL GALLERY OF IRELAND: | | | |
| Admission Fees | | 30 4 3 | |
| POLICE COURTS, CHATHAM AND SHEERNESS: | | | |
| Excess of Receipts over Expenditure in 1898–99 | | 320 5 5 | |
| PRISONS, ENGLAND: | | | |
| Purchase Money of Portion of Site of Millbank Prison | | 6,075 – – | |
| Carried forward £. | | 21,162 6 6 | 1,169,608 19 3 |

* *See* also page 29 (Expenses of Administration of Local Loans).
† For further Receipts in connection with the Merchant Shipping Acts, *see* Board of Trade, page 30.

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DETAILED STATEMENT of Miscellaneous Revenue—*continued.*

| | £. s. d. | £. s. d. | £. s. d. |
|---|---|---|---|
| Brought forward - - - | | 21,162 6 6 | 1,169,608 19 3 |
| RECEIPTS BY CIVIL DEPARTMENTS, &c.—*cont.* | | | |
| RECEIVER OF HEREDITARY REVENUE.—Fines, not Hereditary Revenue, received under various Acts - - - - - - - - - - | - - | 1,675 14 9 | |
| REGISTER HOUSE DEPARTMENTS, EDINBURGH: | | | |
| Fees received by the Interim Keeper of the Register of Entails - - - - - - - | | 50 – 1 | |
| SECRETARY FOR SCOTLAND: | | | |
| Fees on Appointments, &c. - - - - - | 44 8 – | | |
| Crofters' Colonisation — Interest on Bank Account - - - - - - - - - - | 37 13 10 | | |
| Portion of Salary of Consulting Engineer received from Congested District Board - - | 200 – – | 282 1 10 | |
| † TREASURY AND SUBORDINATE DEPARTMENTS: | | | |
| Educational Endowments (Ireland) Commission —Repayment of part of Cost of advertising Draft Schemes - - - - - - - | 3 12 4 | | |
| Behring Sea Regulations, Fines under - - | 198 14 5 | | |
| Part of Costs received by Official Solicitor of Supreme Court of Judicature - - - - | 1,415 12 2 | | |
| Paymaster General's Office—Interest on Deposit Funds invested - - - - - - - | 13,312 6 8 | 14,930 5 7 | |
| UNIVERSITY OF LONDON: | | | |
| Surplus of Candidates' Fees, Year to 31st March 1899 - - - - - - - - - - - | - - | 1,000 15 9 | |
| Carried forward - - - £. | | 39,101 4 6 | 1,169,608 19 3 |

† *See* also page 29 (Expenses of Administration of Local Loans).



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DETAILED STATEMENT of Miscellaneous Revenue—*continued.*

| | £. s. d. | £. s. d. | £. s. d. |
|---|---|---|---|
| Brought forward - - - | | 39,101 4 6 | 1,169,608 19 3 |
| **RECEIPTS BY CIVIL DEPARTMENTS, &c.—*cont.*** | | | |
| WORKS, OFFICE OF, ENGLAND: | £. s. d. | | |
| Brompton Cemetery—Burial Receipts - - | 3,300 – – | | |
| Fees for Reports on Artizan Dwellings - - | 33 1 6 | | |
| Fees for Plans, &c. - - - - - - - - | 8 2 – | | |
| Miscellaneous - - - - - - - - - | 1 14 6 | 3,342 18 – | 42,444 2 6 |
| **SAVINGS ON GRANTS OF PARLIAMENT, AND OVER-ISSUES REPAID:** | | | |
| | | £. s. d. | |
| Savings and Repayments on account of Issues out of the Consolidated Fund - - - - - - - - - | | 111 7 1 | |
| Unexpended Cash Balances of Grants of Parliament, 1898–99 | | 16,029 6 1 | 16,140 13 2 |
| **MILITARY SAVINGS BANKS FUND:** | | | |
| Surplus of the Fund - - - - - - - - - - - - | | | 75,000 – – |
| **ISLE OF MAN:*** | | | |
| Contribution received from the Customs Revenue of the Isle of Man for the year 1898–99 (29 Vict. c. 23) - - - - - - - - - - - - - | | | 10,000 – |
| **CONSCIENCE MONEY:** | | | |
| Money remitted by sundry Persons for Conscience Sake, &c. to the Chancellor of the Exchequer - - - - - - - - - - - - - | | | 458 – 9 |
| **CASUAL RECEIPTS:** | | | |
| Surplus Rents of Linen and Yarn Halls, Dublin (41 Vict. c. 1, Local) - - | | | 250 – – |
| | | | 1,313,901 15 8 |
| **FEE &c. STAMPS** (for Details, *see* page 35) - - - - - - - - - | | | 962,000 – – |
| TOTAL - - - - - £. | | | 2,275,901 15 8 |

* For further Receipts from Isle of Man, *see* Education, England and Wales, page 31.

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DETAILED STATEMENT of Miscellaneous Revenue—*continued.*

## FEE AND PATENT STAMPS.

DETAILED STATEMENT of the AMOUNT received by the INLAND REVENUE DEPARTMENT for FEE and PATENT STAMPS, in the UNITED KINGDOM, during the Year ended 31st March 1900.

| DESCRIPTION. | Gross Receipt. | | | Discounts and Repayments. | | | Net Receipt. | | |
|---|---|---|---|---|---|---|---|---|---|
| FEE STAMPS: | £. | s. | d. | £. | s. | d. | £. | s. | d. |
| Bankruptcy Court (Ireland) | 2,994 | 2 | – | 5 | – | – | 2,989 | 2 | – |
| Civil Service Commission | 20,364 | 5 | – | 33 | 5 | – | 20,331 | – | – |
| Colonial Stock Act | 25 | – | – | - | | - | 25 | – | – |
| Companies Registration | 70,586 | 2 | 2 | 6 | – | – | 70,580 | 2 | 2 |
| County Courts (Ireland) | 22,384 | 13 | 6 | 43 | 1 | 4 | 22,341 | 12 | 2 |
| Crofters Commission (Scotland) | 21 | 10 | 6 | - | | - | 21 | 10 | 6 |
| District Audit | 48,644 | 15 | – | 58 | – | – | 48,586 | 15 | — |
| Edinburgh Gazette | 3,290 | 5 | 6 | - | | - | 3,290 | 5 | 6 |
| Judgments Registry Fund (Ireland) | 2,519 | – | – | – | 15 | – | 2,518 | 5 | – |
| Judicature (England) | 372,175 | 13 | 7 | 479 | 7 | 3 | 371,696 | 6 | 4 |
| Ditto (Ireland) | 36,270 | 14 | 9 | 38 | 14 | – | 36,232 | – | 9 |
| Land Commission (Ireland) | 4,531 | 4 | 5 | 89 | 8 | 6 | 4,441 | 15 | 11 |
| Land Registry (England) | 35,206 | 11 | 3 | 5,008 | 6 | –* | 30,198 | 5 | 3 |
| Law Courts (Scotland) | 17,372 | 17 | – | 87 | 18 | – | 17,284 | 19 | – |
| London Gazette | 24,555 | – | – | 174 | 14 | – | 24,380 | 6 | – |
| Lunacy Fee Fund (Ireland) | 595 | 13 | 6 | - | | - | 595 | 13 | 6 |
| Newspaper Registration | 359 | 5 | – | - | | - | 359 | 5 | – |
| Public Record (England) | 627 | 16 | – | - | | - | 627 | 16 | – |
| Ditto (Ireland) | 875 | 5 | – | - | | - | 875 | 5 | – |
| Railway Commission | 175 | 13 | 6 | - | | - | 175 | 13 | 6 |
| Register House (Scotland) | 56,050 | 6 | 2 | 192 | 2 | 6 | 55,858 | 3 | 8 |
| Registration of Deeds (Ireland) | 15,301 | 18 | 9 | 18 | 2 | 9 | 15,283 | 16 | – |
| Registration of Title (Ireland) | 1,842 | – | 9 | 2 | 18 | – | 1,839 | 2 | 9 |
| TOTAL FEE STAMPS £. | 736,769 | 13 | 4 | 6,237 | 12 | 4 | 730,532 | 1 | – |
| PATENTS FOR INVENTIONS, &c. | 216,906 | 19 | 6 | 195 | 4 | – | 216,711 | 15 | 6 |
| TOTAL FEE and PATENT STAMPS £. | 953,676 | 12 | 10 | 6,432 | 16 | 4 | 947,243 | 16 | 6 |
| Payments into the Exchequer, as on page 34 £. | | | | | | | 962,000 | – | – |

Inland Revenue Office,
22 June 1900.

*Charles Turner,*
Accountant and Comptroller General.

* Including 5,000*l.* paid to the "Land Registry Insurance Fund" under provisions of Section 21 of Act 60 & 61 Vict. c. 65.



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# REFERENCES

TO

# DETAILS OF EXCHEQUER ISSUES, 1899-1900.

## I.—CONSOLIDATED FUND SERVICES.

### 1. NATIONAL DEBT SERVICES.

INSIDE PERMANENT OR FIXED ANNUAL CHARGE.


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OUTSIDE PERMANENT OR FIXED CHARGE.


| | |
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# NATIONAL DEBT SERVICES, 1899-1900.

DETAILED STATEMENT of the Amount Issued from the Exchequer, in the Year ended 31st March 1900, for Payment of Interest of the FUNDED and UNFUNDED DEBT, for TERMINABLE ANNUITIES, for Management of the DEBT, and for the NEW SINKING FUND.

| | Great Britain. | Ireland. |
|---|---|---|
| | £. s. d. | £. s. d. |
| **INSIDE PERMANENT OR FIXED ANNUAL CHARGE.** | | |
| 1.—INTEREST OF FUNDED DEBT: | | |
| 1. PERPETUAL ANNUITIES: | | |
| (1.) 2¾ per Cents. Consols - - - - - - - | 13,438,979 10 6 | 422,408 17 8 |
| (2.) 2¾ per Cents. (1905) - - - - - - - | 126,103 3 5 | 1,386 11 8 |
| (3.) 2½ per Cents. - - - - - - - - - | 785,568 14 1 | 7,483 19 – |
| (4.) Issue to the Dividend Account at the Bank of England, under 24 Vict. c. 3, s. 5 (*see* page 99) | 85,000 – – | — |
| 2. GOVERNMENT DEBTS to the BANKS of ENGLAND and IRELAND, at 2¾ per Cent. (*see* page 89) - - - | 302,915 5 – | 72,346 3 – |
| TOTAL INTEREST of FUNDED DEBT - - £. | 14,738,566 13 – | 503,625 11 4 |
| | £. 15,242,192 4. 4. | |

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## NATIONAL DEBT SERVICES, 1899-1900—*continued.*

AMOUNT Issued for Interest of the Funded and Unfunded Debt, &c.—*continued.*

| | | Great Britain. £. s. d. | Ireland. £. s. d. |
|---|---|---|---|
| II.—TERMINABLE ANNUITIES: | | | |
| (1.) ANNUITIES FOR LIFE AND TERMS OF YEARS (per 10 Geo. 4, c. 24; 3 Will. 4, c. 14; 16 & 17 Vict. c. 45; 27 & 28 Vict. c. 43; 45 & 46 Vict. c. 51; 51 & 52 Vict. c. 15): | £. s. d. | | |
| (a) Life Annuities - - - | 1,275,923 1 9 | | |
| (b) Annuities for Terms of Years | 18,940 15 11 | 1,294,863 17 8 | — |
| (2.) RED SEA AND INDIA TELEGRAPH COMPANY'S ANNUITY, created in 1862 and expiring 4th August 1908 (25 & 26 Vict. c. 39) - - - - - - - | | * 36,000 – – | — |
| (3.) ANNUITIES created by the National Debt Act, 1883 (46 & 47 Vict. c. 54); National Debt and Local Loans Act, 1887 (50 & 51 Vict. c. 16), and National Debt (Supplemental) Act, 1888 (51 & 52 Vict. c. 15): | | | |
| (a) CONVERTED ANNUITIES, representing Annuities which were to cease in 1885, expiring in 1904 (46 & 47 Vict. c. 54 s. 5): | £. | | |
| Trustee Savings Banks, expiring 15th February 1904 - - | 362,104 | | |
| Post Office Savings Banks, expiring 22nd February 1904 - | 321,918 | 684,022 – – | — |
| (b) CHANCERY FUNDS ANNUITY, expiring 5th July 1904 (51 & 52 Vict. c. 15) - - - | | 2,943,370 – – | — |
| (c) SAVINGS BANKS ANNUITIES, expiring in 1911, 1922 and 1923 (62 & 63 Vict. c. 9) - | | 2,197,894 – – | — |
| (4.) MINOR ANNUITIES: | | | |
| (a.) Trustee Savings Banks Deficiency Annuity, created in 1881 and expiring 1908 (43 & 44 Vict c. 36) | | 83,672 12 – | — |
| (b) Annuity created in 1884, in consideration of the cancellation of Consols and creation of similar amount of 2½ per Cent. Stock, expiring in 1903 (26 Vict. c. 14; 46 & 47 Vict. c. 54; and 47 Vict. c. 2) | | 35,121 – – | — |
| (c) Sinking Fund Annuity, created in 1884 to extinguish nominal increase to capital of Debt, caused by the conversion of 3 per Cent. Stock into 2¾ and 2½ per Cent. Stock, expiring in 1934 (47 & 48 Vict. c. 23, s. 3) - - - - - - - | | 15,547 5 – | — |
| TOTAL TERMINABLE ANNUITIES - - £. | | 7,290,490 14 8 | — |
| | | £. 7,290,490 14. 8. | |

A moiety of the annuity is repaid from Indian Revenues (*see* page 28).



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## NATIONAL DEBT SERVICES, 1899-1900—*continued.*

AMOUNT Issued For Interest of the Funded and Unfunded Debt, &c.—*continued.*

| | Great Britain. | Ireland. |
|---|---|---|
| | £. s. d. | £ s. d. |
| III.—INTEREST OF THE UNFUNDED DEBT: | | |
| (1.) TREASURY BILLS: | | |
| For Supply - - - - - - - - - | 245,298 6 3 | — |
| (2.) ADVANCE by the Bank of England, IN AID OF WAYS AND MEANS - - - - - - - - | 3,726 - 7 | — |
| (3.) ADVANCES by the Bank of England, ON ACCOUNT OF THE DEFICIENCY OF THE INCOME OF THE CONSOLIDATED FUND (29 & 30 Vict. c. 39) - - | 23,553 3 8 | — |
| TOTAL INTEREST of the UNFUNDED DEBT - - £. | 272,577 10 6 | — |
| | £. 272,577 10. 6. | |
| IV.—MANAGEMENT OF THE DEBT: | | |
| 1. FUNDED DEBT: | | |
| On the Unredeemed Public Debt, as it stood on 31st March 1898: | | |

| | Great Britain. | Ireland. |
|---|---|---|
| | £. s. d. | £. s. d. |
| (a) Government Stocks - | 540,160,331 4 9 | 16,626,151 15 3 |
| (b) Nominal Capital of Annuities, computed under 24 Vict. c. 3.: | | |
| At 10 years' purchase | 61,872,101 8 4 | — |
| At 15 years' purchase | 5,853 7 6 | — |
| (c) Local Loans Stock - - | 37,296,484 14 8 | 1,122,282 19 9 |
| (d) Guaranteed Land Stock - | - - - | 3,589,722 11 1 |
| £. | 639,324,770 15 3 | 21,338,157 6 1 |

| | £. s. d. | Great Britain. | Ireland. |
|---|---|---|---|
| Charge for management on the above for the year to 31st March 1899: | | | |
| (a) Bank of England (55 & 56 Vict. c. 48): | | | |
| On 500,000,000*l.*, at the rate of 325*l.* per million - - - - | 162,500 - - | | |
| On 139,324,770*l.* 15*s.* 3*d.*, at the rate of 100*l.* per million - - - | 13,932 9 6 | | |
| | 176,432 9 6 | | |
| Less Amount payable from the Local Loans Fund (50 & 51 Vict. c. 16, s. 18) - - - - - | 10,289 16 9 | | |
| | | 166,142 12 9 | — |
| Carried forward - - - £. | | 166,142 12 9 | — |

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## NATIONAL DEBT SERVICES, 1899-1900—*continued.*

AMOUNT Issued for Interest of the Funded and Unfunded Debt, &c.—*continued.*

| | | | Great Britain. | Ireland. |
|---|---|---|---|---|
| | | | £. s. d. | £. s. d. |
| Brought forward . . . | | | 166,142 12 9 | — |
| IV.—MANAGEMENT OF THE DEBT—*continued* | | | | |
| 1. FUNDED DEBT—*continued.* | | | | |
| (*b*) Bank of Ireland (55 & 56 Vict. c. 48): | £. s. d. | | | |
| On 21,338,157*l.* 6*s.* 1*d.*, at the rate of 425*l.* per million - - | | 9,068 14 4 | | |
| Less Amount payable from the Local Loans Fund, under 50 & 51 Vict. c. 16, s. 18 - | 476 19 5 | | | |
| Ditto by the Irish Land Commission (on Guaranteed Land Stock) | 1,525 12 8 | | | |
| | | 2,002 12 1 | - - - | 7,066 2 3 |
| 2. UNFUNDED DEBT: | | | | |
| Charge for Management (55 & 56 Vict. c. 48): | | | | |
| Treasury Bills (8,133,000*l.*), at the rate of 200*l.* per million - - - - - - - - - - | | | 1,626 12 – | — |
| 3. OTHER CHARGES: | | | | |
| For Manufacturing Stock Certificates (26 Vict. c. 28, s. 9, and 33 & 34 Vict. c. 71, s. 40) - - | | | 28 11 2 | — |
| TOTAL MANAGEMENT of the DEBT - - £. | | | 167,797 15 11 | 7,066 2 3 |
| | | | £.174,863 18. 2. | |
| V.—NEW SINKING FUND: | | | | |
| Amount issued to the National Debt Commissioners (38 & 39 Vict. c. 45, 50 & 51 Vict. c. 16, and 52 Vict. c. 6) (for application, *see* page 90) - - - | | | 19,875 12 4 | — |
| **OUTSIDE THE PERMANENT OR FIXED ANNUAL CHARGE.** | | | | |
| INTEREST ON WAR DEBT: | | | | |
| Interest of Unfunded Debt: | | | | |
| Treasury Bills, issued under the Treasury Bills Act, 1899 (63 Vict. c. 2, Sess. 2) - - - - | | | 216,657 6 3 | — |

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# * OTHER CONSOLIDATED FUND SERVICES.

## CIVIL LIST.

DETAILED STATEMENT of the AMOUNT Issued from the Exchequer, in the Year ended 31st March 1900, for Payment on account of the CIVIL LIST.

| | £. s. d. | AMOUNTS Issued for Payment. £. s. d. |
|---|---|---|
| Civil List Charges, as per Schedule to the Act 1 Vict. c. 2: | | |
| Class I. Her Majesty's Privy Purse - - - - - - | 60,000 - - | |
| " II Salaries of Her Majesty's Household and Retired Allowances - - - - - - - - - | 131,260 - - | |
| " III. Expenses of Her Majesty's Household - - | 172,500 - - | |
| " IV. Royal Bounty, Alms, and Special Services - - | 13,200 - - | |
| " VI. Unappropriated - - - - - - - - - | 8,040 - - | 385,000 - - |
| " V. Pensions granted under the above Act (limited to 1,200*l.* per annum) - - - - - - - - - - - - - | | 24,059 19 4 |
| TOTAL AMOUNT issued on account of the CIVIL LIST - - - £. | | 409,059 19 4 |

* It must be borne in mind that Exchequer Issues do not necessarily represent final payments.

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## OTHER CONSOLIDATED FUND SERVICES—*continued.*

## ANNUITIES AND PENSIONS.

DETAILED STATEMENT of the Amount Issued from the Exchequer, in the Year ended 31st March 1900, for Payment of ANNUITIES and PENSIONS and COMPENSATIONS charged on the CONSOLIDATED FUND.

| To Whom Payable. | By what Acts Granted. | Amounts Issued for Payment. | |
|---|---|---|---|
| | | £. s. d. | £. s. d. |
| * ANNUITIES to the ROYAL FAMILY: | | | |
| Her Imperial Majesty Victoria, Dowager German Empress, &c. (the Princess Royal) - | 20 & 21 V. c. 2 - | 8,000 – – | |
| His Royal Highness Albert Edward, Prince of Wales - - - - - - - - - | 26 V. c. 1 - - | 40,000 – – | |
| Her Royal Highness the Princess of Wales - | 26 V. c. 1 - - | 10,000 – – | |
| His Royal Highness Alfred Ernest Albert, Duke of Edinburgh (Duke of Saxe Coburg and Gotha) - - - - - - - - | 36 & 37 V. c. 80 - | 10,000 – – | |
| Her Royal Highness Helena Augusta Victoria (Princess Christian of Schleswig-Holstein-Sonderbourg-Augustenburg) - - - - | 29 V. c. 7 - - | 6,000 – – | |
| Her Royal Highness Louise Caroline Alberta, Princess (Marchioness of Lorne) - - - | 34 V. c. 1 - - | 6,000 – – | |
| His Royal Highness Arthur William Patrick Albert, Duke of Connaught and Strathearn | 34 & 35 V. c. 64<br>41 & 42 V. c. 46 | 15,000 – –<br>10,000 – – | |
| Her Royal Highness the Duchess of Albany - | 45 V. c. 5 - - | 6,000 – – | |
| Her Royal Highness Beatrice Mary Victoria Feodore (Princess Henry of Battenberg) - | 48 & 49 V. c. 24 - | 6,000 – – | |
| Her Royal Highness the Princess Augusta Caroline (Duchess of Mecklenburg Strelitz) | 6 & 7 V. c. 25 - | 3,000 – – | |
| His Royal Highness the Duke of Cambridge - | 13 & 14 V. c. 77 - | 12,000 – – | |
| Annuity under Prince of Wales's Children Act, 1889 - - - - - - - - | 52 & 53 V. c. 35 - | 36,000 – – | 168,000 – – |
| | Carried forward - - - £. | | 168,000 – – |

* Some of these Annuitants receive emoluments from the amounts voted for the Forces.

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DETAILED STATEMENT of Amount Issued for Annuities and Pensions—*continued.*

| To Whom Payable. | Duration of the Grant. | By what Acts Granted. | Amounts Issued for Payment. £. s. d. | £. s. d. |
|---|---|---|---|---|
| Brought forward - - - | | - - - | - - - | 168,000 - - |
| * PENSIONS for NAVAL and MILITARY SERVICES: | | | | |
| †The Heirs of the Duke of Schomberg (transferred from Gross Revenues in 1854) - | In perpetuity - - | 1 G. 1, No. 78<br>19 & 20 V. c. 59 | 720 - - | |
| Lord Rodney - | To all and every the Heirs male to whom the Title of Lord Rodney shall descend | 33 G. 3, c. 77 - | 2,000 - - | |
| Earl Nelson - - | To whom the Title of Earl Nelson shall descend - - - | 46 G. 3, c. 146 - | 5,000 - - | |
| | | | 7,720 - - | |
| Duke of Wellington - | For Life of the present Duke - - - | 50 G. 3, c. 8 -<br>52 G. 3. c. 37 - | 2,000 - -<br>2,000 - - | |
| Lord Seaton - - | For Life of the present Baron - - - | 3 V. c. 11 - - | 2,000 - - | |
| Lord Keane - - | For Life of the present Baron - - - | 4 V. c. 1 - - | 2,000 - - | |
| Viscount Hardinge - | To the present Viscount - - - - | 9 & 10 V. c. 31 - | 3,000 - - | |
| ‡Viscount Gough - - | For Life - - - | 9 & 10 V. c. 32 - | 2,000 - - | |
| Lord Raglan - - | For Life of the present Baron - - - | 18 & 19 V. c. 64 - | 2,000 - - | |
| Lord Napier of Magdala - - - | For Life of the present Baron - - - | 31 & 32 V. c. 91 - | 2,000 - - | 24,720 - - |
| | | Carried forward - - - £. | | 192,720 - - |

* Some of these Annuitants receive emoluments from the amounts voted for the Forces.

†One moiety of this pension, viz. 1,080*l.*, payable to the Duke of Leeds, was commuted in 1876; of the remaining moiety, the following amounts have been commuted:—96*l.* in 1877, and 264*l.* in 1883.

‡ Is also in receipt of 1,000*l.* per annum as Secretary to the Embassy at Berlin, borne on the Vote for Diplomatic and Consular Services.

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DETAILED STATEMENT of Amount Issued for Annuities and Pensions—*continued.*

| To Whom Payable. | By what Acts Granted. | Amounts Issued for Payment. | |
|---|---|---|---|
| | | £. s. d. | £. s. d. |
| Brought forward - - - | - - - | - - | 192,720 |
| PENSIONS for POLITICAL and CIVIL SERVICES. | | | |
| Countess of Mayo, Widow of the late Governor General of India - - - - [For Life] | 25 & 36 V. c. 56 - | 1.000 - - | |
| *First Class* (under Act of 1869): | | | |
| The Right Hon. Viscount Cross - - - - | - - - | 2,000 - - | |
| | 32 & 33 V. c. 60 | | |
| The Right Hon. Lord George Hamilton (2,000*l.* a year, suspended) - - - - - - - | - - - | — | |
| *Second Class* (under Act of 1869): | | | |
| The Right Hon. Sir Michael E. Hicks Beach (1,200 a year, suspended) - - - - - | 32 & 33 V. c. 60 - | — | |
| | | 3,000 - - | |
| The Right Hon. Viscount Peel, late Speaker of the House of Commons - - - - - - | 58 Vict. c. 10 - | 4,000 - | |
| Sir C. L. Ryan, late Comptroller and Auditor General - - - - - - - - - - | 29 & 30 Vict. c. 39 | 1,333 6 8 | |
| | | | 8,333 6 8 |
| | Carried forward - - - £. | | 201,053 6 |

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DETAILED STATEMENT of Amount Issued for Annuities and Pensions—*continued.*

| To Whom Payable. | By what Acts Granted. | Amounts Issued for Payment. £. s. d. | £. s. d. |
|---|---|---|---|
| Brought forward - - - | - - - | - - - | 201,053 6 8 |
| PENSIONS for JUDICIAL SERVICES (ENGLAND): | | | |
| Right Hon. Lord Halsbury, Lord Chancellor (5,000*l.* a year, suspended) - - - - | - - - | — | |
| *Right Hon. Lord Herschell, late Lord Chancellor (died 1st March 1899)* - - - - - - | 39 G. 3, c. 110 - 2 & 3 W. 4, c. 111 - - - | *763 17 9* | |
| *Right Hon. Lord Esher, late Master of the Rolls (died 24th May 1899)* - - - - - - | 36 & 37 Vic. c. 66 | *1,442 6 2* | |
| Right Hon. Sir Edward Fry, late Lord Justice of Appeal - - - - - - - - - | 36 & 37 Vic. c. 66 | 3,500 – – | |
| *Right Hon. Lord Ludlow, late Lord Justice of Appeal (died 25th December 1899)* - - - | 36 & 37 Vic. c. 66 | *3,395 7 7* | |
| *Right Hon. Lord Penzance, late Judge of the Court of Probate (died 9th December 1899)* - | *20 & 21 V. c. 77; 34 & 35 V. c. 91* | *3,243 4 2* | |
| Right Hon. Lord Field, late Judge, Queen's Bench Division - - - - - - - - | 36 & 37 V. c. 66 - | 3,500 – – | |
| Sir Arthur Charles, late Judge, Queen's Bench Division - - - - - - - | 36 & 37 V. c. 66 - | 3,500 – – | |
| Right Hon. Lord Brampton, late Justice, Queen's Bench Division, 3,500*l.* a year from 4th January 1899 - - - - - - - - | 36 & 37 V. c. 66 - | 3,519 – 5 | |
| Carried forward - - - £. | | 22,863 16 1 | 201,053 6 |

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DETAILED STATEMENT of Amount Issued for Annuities and Pensions—*continued.*

| To Whom Payable. | By what Acts Granted. | Amounts Issued for Payment. | |
|---|---|---|---|
| | | £. s. d. | £. s. d. |
| Brought forward - - - | - - - | 22,863 16 1 | 201,053 6 8 |
| PENSIONS for JUDICIAL SERVICES (ENGLAND)—*continued.* | | | |
| *Abdy, J. T., late County Court Judge (died 25th September 1899)* - - - - - | - - | *736 8 3* | |
| Gates, Philip C., late County Court Judge - | - - - | 1,000 – – | |
| Griffith, W. D., late County Court Judge - | - - - | 1,000 – – | |
| Holl, Wm. Haworth, late County Court Judge | - - - | 1,000 – – | |
| †Ingham, T. H., late County Court Judge - | - - - | 1,000 – – | |
| **Jordan, Thos. Hudson, late County Court Judge, 1,000l. a year from 1st November 1899 (died 3rd November 1899)* - - - - | 51 & 52 V. c. 43 - - - | *8 3 1* | |
| *Price, E. P., late County Court Judge (died 1st August 1899)* - - - - - - | - - - | *586 19 2* | |
| *Russell, J. A., Q.C., late County Court Judge (died 18th November 1899)* - - - - | - - - | *883 3 –* | |
| Thompson, T. P. E., late County Court Judge | - - - | 1,000 – – | |
| *Turner, E. R., late County Court Judge (died 12th April 1899)* - - - - - - | - - - | *282 19 4* | 30,361 8 11 |
| | Carried forward - - - £. | | 231,414 15 7 |

* *See* also page 60.
† In addition to the above, Mr. Ingham receives 41*l.* per annum as late Bankruptcy Commissioner, borne on the Vote for Superannuations.

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DETAILED STATEMENT of Amount Issued for Annuities and Pensions—*continued.*

| To Whom Payable. | By what Acts Granted. | Amounts Issued for Payment. £. s. d. | £. s. d. |
|---|---|---|---|
| Brought forward - - - | - - - | - - - | 231,414 15 7 |
| COMPENSATIONS, COURTS OF JUSTICE (ENGLAND). | | | |
| *Court of Exchequer:* | | | |
| Harrison, R. (in perpetuity), Officer of the Pipe - | 3 & 4 W. 4, c. 99 | - - - | 62 9 8 |
| *Courts of Requests, &c.:* | | | |
| Emmerson, R. Joynes - Clerk, Sandwich - - | - - - 9 & 10 V. c. 95 | 12 - - | |
| Pollock, L. A. - - Clerk, Ramsgate - | - - - | 25 16 - | |
| | | | 37 16 - |
| *Marshalsea Court:* | | | |
| Griffiths, John - - Bailiff or Officer - - | - - - 12 & 13 V. c. 101 | 50 - - | |
| Adams, Frederick W - ditto - | - - | 50 - - | |
| | | | 100 - - |
| *For Loss of Post Fines:* | | | |
| *Sir Edward Hulse, Bart., died 11th June 1899* - | 5 & 6 W. 4, c. 82 | - - | 10 4 6 |
| Sir Edward Henry Hulse, from 12th June 1899 - | 5 & 6 W. 4, c. 82 | | |
| | Carried forward | - - - £. | 231,625 5 9 |

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DETAILED STATEMENT of Amount Issued for Annuities and Pensions—*continued.*

| To Whom Payable. | By what Acts Granted. | Amounts Issued for Payment. | |
|---|---|---|---|
| | | £. s. d. | £. s. d. |
| Brought forward - - - | - - - - - | - - | 231,625 5 9 |
| COMPENSATIONS, COURTS OF JUSTICE, ENGLAND—*continued.* | | | |
| *Ecclesiastical and Prerogative Courts (including Ireland):* | | | |
| Compensations to Officers of the late Ecclesiastical, Royal Peculiar, and other Testamentary Courts in England and Ireland (including 896*l.* 0*s.* 8*d.* paid in Ireland), viz.: | | | |
| Bathurst, Rev. E. S. Registrar - - - | - - - - | 547 14 8 | |
| Berry, John - - Proctor - - - | - - - | 100 – – | |
| Bowker, Frederick {Clerk in Registry and Proctor - -} | - - - | 171 8 8 | |
| Brooks, G. H. - Examiner and Proctor | - - - | 630 8 4 | |
| Buckton, W. M. - Proctor - - - | 20 & 21 V. cc. 77 and 79. | 610 5 8 | |
| Burrell, R. A. - ditto - - - | - - - - | 1,083 10 – | |
| *Clarkson, F. S. - ditto - - - | - - - | 1,571 13 8 | |
| Cobb, Francis - ditto - - - | - - - - | 101 5 – | |
| Currey, E. C. - Examiner and Proctor | - - - - | 485 12 4 | |
| Deane, Right Hon. Sir James Parker, LL.D. - - } Deputy Judge - - | - - - - | 100 17 – | |
| Dwyer, Francis - Proctor - - - | - - - - | 82 12 – | |
| Carried forward - - - £. | | 5,485 7 4 | 231,625 5 9 |

* Is also in receipt of a Compensation Allowance of 32*l.* 19*s.* 3*d.* in respect of the late Divorce Court, under Act 20 & 21 Vict. c. 85, s. 64, borne on the Vote for Superannuations.



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DETAILED STATEMENT of Amount Issued for Annuities and Pensions—*continued.*

| To Whom Payable. | By what Acts Granted. | Amounts Issued for Payment. | |
|---|---|---|---|
| | | £. s. d. | £. . d. |
| Brought forward - - - | - - - - | 5,485 7 4 | 231,625 5 9 |
| COMPENSATIONS, COURTS OF JUSTICE, ENGLAND—*continued.* | | | |
| *Ecclesiastical and Prerogative Courts*—continued. | | | |
| Compensations to Officers, &c.—*continued.* | | | |
| French, Underwood, Examiner and Proctor | - - - - | 156 - 4 | |
| Gaitskell, C. B. - Proctor - - - | - - - - | 299 15 – | |
| Gresley, Charles - Registrar - - - | - - - - | 83 3 4 | |
| Guinness, A. H. - Proctor - - - | - - - - | 423 14 8 | |
| Hamley, Edmund Gilbert - - } ditto - - - | - - - - | 95 3 – | |
| Hone, Brindley - ditto - - - | - - - - | 834 5 8 | |
| Jennings, W.G.W. W.N. - - } ditto - - - | 20 & 21 V. cc. 77 and 79. - - - | 1,487 8 4 | |
| Kellock, Thomas C. ditto - - - | - - - - | 69 10 – | |
| *Lawton, William - ditto - - - | - - - - | 1,268 2 4 | |
| Loveday, George - ditto - - - | - - - | 376 5 – | |
| Marsden, Thomas C. ditto - - - | - - - - | 449 5 4 | |
| Moore, W. P. - ditto - - - | - - - | 453 5 – | |
| Carried forward - - - £. | | 11 481 5 4 | 231,625 5 9 |

* Is also in receipt of a Compensation Allowance of 32*l.* 14*s.* 9*d.* in respect of the late Divorce Court, under Act 20 & 21 V. c. 85, s. 64, borne on the Vote for Superannuations.

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DETAILED STATEMENT of Amount Issued for Annuities and Pensions—*continued.*

| To Whom Payable. | | By what Acts Granted. | Amounts Issued for Payment. £. s. d. | £. s. d. |
|---|---|---|---|---|
| Brought forward | | | 11,481 5 4 | 231,625 5 9 |
| COMPENSATIONS, COURTS OF JUSTICE, ENGLAND—*continued.* | | | | |
| *Ecclesiastical and Prerogative Courts*—cont. | | | | |
| Compensations to Officers, &c.—*continued.* | | | | |
| Nelson, A. O. | Proctor | | 973 6 – | |
| Oldershaw, A. P. | ditto | | 199 8 4 | |
| Prichard, W. T. | Examiner and Proctor | | 859 18 – | |
| Swettenham, G. F. | Proctor | | 406 1 4 | |
| ‡Waddilove, Cyrus | ditto | | 134 3 8 | |
| | | 20 & 21 V. cc. 77 and 79. | 14,054 2 8 | |
| §27 Allowances under 50*l.* a year | | | 492 16 9 | |
| | | | 14,546 19 5 | |
| *Spinks, Thomas, Deputy Judge (died 14th January 1899)* | | | *4 4 0* | |
| *Tebbs, Henry Virtue, Proctor (died 23rd May 1899)* | | | *607 11 1* | |
| *Wilson, Cadwallader, Proctor to 31st March 1899 (dead)* | | | *15 8 9* | |
| | | | | 15,174 3 3 |
| PENSIONS for JUDICIAL SERVICES, SCOTLAND: | | | | |
| The Right Hon. Lord Shand | Late Judge, Court of Session | 48 G. 3, c. 145 | 2,700 – – | |
| *A. Rutherford Clark* | *ditto (died 26th July 1899)* | 48 G. 3, c. 145 | 1,540 15 3 | |
| *Macpherson, Norman | Late Sheriff of Dumfries and Galloway | 1 & 2 V. c. 119 | 166 13 4 | |
| †Thoms, George Hunter (581*l.* 5*s.* a year from 1st July 1899) | Late Sheriff, Orkney, Caithness, &c. | 1 & 2 V. c. 119; 16 & 17 V. c. 80 | 290 12 6 | |
| | Carried forward £. | | 4,698 1 1 | 246,799 9 – |

* This officer received pension of 573*l.* 6*s.* 4*d.* per annum as late Professor of Scots Law, Edinburgh University, from the grant in aid of Scottish Universities.
† *See* also page 63.
‡ Is also Registrar of the Court of Arches.
§ One of these Pensioners is in receipt of a Pension of 466*l.* 13*s.* 4*d.* per annum as late Marshal of Admiralty Court, borne on the Vote for Superannuations.



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DETAILED STATEMENT of Amount Issued for Annuities and Pensions—*continued.*

| To Whom Payable. | | By what Acts Granted. | Amounts Issued for Payment. | |
|---|---|---|---|---|
| | | | £. s. d. | £. s. d. |
| Brought forward - - - | | - - - - | 4,698 1 1 | 246,799 9 – |
| PENSIONS FOR JUDICIAL SERVICES, SCOTLAND—*continued.* | | | | |
| McKechnie, Dugald - | Late Sheriff of Argyll | 61 & 62 V. c. 8 - | 210 – – | |
| Gordon, James - - | Late Sheriff Substitute, Banff - - | - - - - | 412 10 – | |
| Wilson, John Dove - | - ditto, Aberdeen - | - - - - | 750 – – | |
| Speirs, Peter A. - - | - ditto, Jedburgh - | - - - - | 523 8 8 | |
| Murray, Alexander E. | - ditto, Glasgow - | 1 & 2 V. c. 119 - 16 & 17 V. c. 80 - | 1,102 10 4 | |
| Robertson, Alexander | - ditto, Forfar - | | 600 – – | |
| Melville, Geo. F. - | - ditto, Linlithgow - | - - - - | 433 6 8 | |
| Brown, W. A. (666*l.* 13*s.* 4*d.* a year from 19th December 1898) - - - | - ditto, Aberdeen - | - - - - | 690 4 4 | |
| Thomson, Lockhart - | Late Judge's Clerk - | - - - - | 100 – – | |
| * M'Ewen, John - - | - ditto - - - | - - - - | 100 – – | |
| Finlay, William - - | - ditto - - - | - - - - | 100 – – | |
| Dewar, Francis J. - | - ditto - - | - - - - | 60 – – | |
| Watt, James C. - - | - ditto - - - | 1 & 2 V. c. 118, s. 17. | 100 – – | |
| Hendry, William - | - ditto - - - | | 100 – – | |
| Simpson, Peter - - | - ditto - - - | | 100 – – | |
| Kinnear, James - - | Late Judge's Clerk and Keeper of the Rolls of the Court of Session - | - - - - | 166 13 4 | |
| †Saunders, James Swain (100*l.* a year from 29th November 1899) | - ditto - ditto - | - - - - | 8 19 4 | |
| | | | | 10,255 13 9 |
| | | Carried forward - - - £. | | 257,055 2 9 |

* In addition to 250*l.* a year as Ordinary Clerk, Court of Session, borne on the Vote for Law Charges, &c., Scotland.
† In addition to 54*l.* 17*s.* 3*d.* as Ordinary Clerk, Court of Session, borne on the Vote for Law Charges, &c., Scotland.

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DETAILED STATEMENT of Amount Issued for Annuities and Pensions—*continued.*

| To Whom Payable. | By what Acts Granted. | Amounts Issued for Payment. £. s. d. | £. s. d. |
|---|---|---|---|
| Brought forward - - - | - - - - - | - - - | 257,055 2 9 |
| PENSIONS for JUDICIAL SERVICES, IRELAND. | | | |
| The Right Hon. Lord Ashbourne, Lord Chancellor (suspended) - - - - | 40 G. 3, c. 69 - | — | |
| * The Right Hon. S. Walker, late Lord Chancellor - - - - - - - - - - | | 3,692 6 – | |
| *The Right Hon. John Munroe, late Judge, Chancery Division (died 28th September 1899)* - - - - - - - - - | 40 & 41 V. c. 57 | 1,750 – – | |
| Sir E. T. Bewley, late Judicial Commissioner, Land Commission - - - - - - - | | 2,333 6 8 | |
| *Late Chairmen of Quarter Sessions, &c.:* | | | |
| De Moleyns, T., Q.C., County Kilkenny - - | 21 & 22 V. c. 88; 40 & 41 V. c. 56 | 933 6 8 | |
| Hemphill, M.P., Right Hon. C. H., Q.C., County Kerry - - - - - - - - | | 1,050 – – | |
| Jellett, H. P., Q.C., King's County - - - | | 600 – – | |
| Richards, J. H., County Mayo - - - | | 933 6 8 | |
| Kelly, C., County Clare - - - - - - | | 933 6 8 | |
| Henn, T. R., late Recorder of Galway (1,000*l.* a year from 28th December 1898 - - - | | 1,010 17 5 | 13,236 10 1 |
| COMPENSATIONS, COURTS of JUSTICE, IRELAND. | | | |
| *Court of Queen's Bench:* | | | |
| Hamilton, John S., General Clerk - - - | 7 & 8 V. c. 107 | 346 3 – | |
| Williams, William Gorman, Clerk in the Master's Office - - - - - - - - | | 90 – – | 436 3 – |
| *Court of Common Pleas:* | | | |
| Carey, Christopher, Assistant to General Clerk | 7 & 8 V. c. 107 - | - - - | 133 8 – |
| *Court of Exchequer:* | | | |
| Carey, Richard, Assistant to Filacer - - | 7 & 8 V. c. 107 - | - - - | 262 10 – |
| | Carried forward - - | £. | 271,123 13 10 |

* *See* also "Circuit Expenses," page 70.



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DETAILED STATEMENT of Amount Issued for Annuities and Pensions—*continued.*

| To Whom Payable. | By what Acts Granted. | Amounts Issued for Payment. | |
|---|---|---|---|
| | | £. s. d. | £. s. d. |
| Brought forward | | | 271,123 13 10 |
| MISCELLANEOUS PENSIONS. | | | |
| Pensions formerly on the Civil List of His late Majesty George the Fourth: | | | |
| Brooksbank, Isabella and Elizabeth | 1 & 2 V. c. 95 | 300 – – | |
| Cameron, Jane (now Grant) | | 43 – – | |
| Clutterbuck, Eliza | | 28 – – | |
| Dean, C. L. | | 300 – – | |
| Goddard, Louisa | | 40 – – | |
| Morris, Theodosia | | 47 – – | |
| Pack, Elizabeth C. (now Lady Anson) | | 100 – – | |
| Pennell, Rosamond H. E. (now Lady Barrow) | | 100 – – | |
| | | | 958 – – |
| Pensions formerly on the Civil List of His late Majesty William the Fourth: | | | |
| Lyon, Lucy Pamela Sophia (now Ovens) | 1 & 2 V. c. 95 | 100 – – | |
| Paley, Charlotte, and Sarah Penelope | | 200 – – | |
| Poussett, Emma F. | | 25 – – | |
| Poussett, Sophia M. | | 25 – – | |
| Turner Christiana | | 100 – – | |
| Winthrop, Elizabeth J., Caroline E., Maria R., and George T. S. | | 240 – – | |
| | | | 690 – – |
| Pension formerly charged on the Hereditary Revenues of Scotland: | | | |
| Perth, the Earl of | | | 97 – – |
| TOTAL AMOUNT Issued for ANNUITIES and Pensions | | £. | 272,868 13 10 |

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## OTHER CONSOLIDATED FUND SERVICES—*continued.*

## SALARIES AND ALLOWANCES.

DETAILED STATEMENT of the Amount Issued from the Exchequer, in the Year ended 31st March 1900, for Payment of SALARIES and ALLOWANCES charged on the CONSOLIDATED FUND.

| | By what Acts Granted. | Amounts issued for Payment. £ s. d. | £ s. d. |
|---|---|---|---|
| HOUSE OF COMMONS. | | | |
| The Right Hon. William Court Gully, Speaker | 4 & 5 W. 4, c. 70 | - - | 5,000 - - |
| EXCHEQUER AND AUDIT DEPARTMENT. | | | |
| R. Mills, C.B., Comptroller and Auditor General | 29 & 30 V. c. 39 | 2,000 - - | |
| D. C. Richmond, Assistant Comptroller and Auditor | | 1,500 - - | |
| | | | 3,500 - - |
| SCOTCH CLERGY. | | | |
| *Augmentation of Stipends to Scotch Clergy | 50 G. 3, c. 84; 4 G. 4, c. 79; 5 G. 4, cc. 72, 90; 17 & 18 V. c. 94 | - - | 17,040 - - |
| HIGHLAND SCHOOLS, SCOTLAND. | | | |
| Allowances to School Boards of certain Parishes | 36 & 37 V. c. 53 | - - | 899 - - |
| CLERGY, WEST INDIES. | | | |
| Salaries of the Ecclesiastical Establishment in the West Indies | 6 G. 4, c. 88; 7 G. 4, c. 4; 5 V. Sess. 2, c. 4; 31 & 32 V. c. 120 | - - | 1,580 - - |
| INSPECTORS OF ANATOMY. | | | |
| W. H. Bennett (England) | 2 & 3 W. 4, c. 75 | 100 - - | |
| Thomas Pickering Pick, F.R.C.S. (England) | | 100 - - | |
| Incidental Expenses, &c. (England) | | 403 10 6 | |
| Sir James A. Russell, M.B. (Scotland) | | 100 - - | |
| Incidental Expenses, &c. (ditto) | | 250 - - | |
| | | | 953 10 6 |
| COMPENSATIONS UNDER THE COPYRIGHT ACT. | | | |
| King's Inn Library, Dublin | 6 & 7 W. 4, c. 110 | 433 6 8 | |
| Sion College | | 363 15 2 | |
| | | | 797 1 10 |
| | Carried forward | £. | 29,769 12 4 |

* The Ministers of Queensferry and Lerwick also received other small allowances, *vide* page 57.
† In addition to 219*l.* per annum as Assistant Inspector under the Cruelty to Animals Act, borne on the Vote for Home Office.



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DETAILED STATEMENT of Amount Issued for Salaries and Allowances—*continued.*

| | By what Acts Granted. | Amounts Issued for Payment. | |
|---|---|---|---|
| | | £. s. d. | £. s. d. |
| Brought forward | | | 29,769 12 4 |
| MISCELLANEOUS. | | | |
| Salaries formerly charged on the Hereditary Revenues of Scotland, viz.: | | | |
| The High Commissioner to the General Assembly of the Church of Scotland | 2 & 3 W. 4, c. 116 | 2,000 – – | |
| The General Assembly, Church of Scotland, for Itinerant Preachers | 2 & 3 W. 4, c. 116 | 2,000 – – | |
| *The Procurator, for Salaries of Officers, Church of Scotland | 2 & 3 W. 4, c. 116 | 1,100 – – | |
| †Six Trumpeters | 2 & 3 W. 4, c. 116 | 100 18 – | |
| Hereditary Keeper, Deputy Keeper, and Porter, Holyrood House | 2 & 3 W. 4, c. 116 | 133 5 4 | |
| Officers of the Order of the Thistle | 2 & 3 W. 4, c. 116 | 423 10 – | |
| | | | 5,757 13 4 |
| ‡CHARGES TRANSFERRED FROM THE LAND REVENUES OF THE CROWN | 29 & 30 V. c. 62. | | |

| To Whom Granted. | County, &c. on which First Charged. | | |
|---|---|---|---|
| ENGLAND AND WALES. | | | |
| Cambridge, University of | Cambridge | 8 3 6 | |
| Cambridge, University of, for a Preacher | Cambridge | 8 3 6 | |
| Cambridge, University of, for a Professor of Divinity | Cambridge | 11 5 2 | |
| Cambridge, University of, for a Professor of Law | Cambridge | 34 18 – | |
| Cambridge, University of, for a Professor of Physic | Cambridge | 34 18 – | |
| Cambridge, Emmanuel College | Cambridge | 14 3 4 | |
| Cambridge, Master and Fellows of Gonville Hall and Caius College | Cambridge | 2 14 4 | |
| Cambridge, Master and Fellows of Trinity College | Cambridge | 18 12 – | |
| Cheshunt Park, Owner of | Herts | 26 15 – | |
| Corston, Vicar of | Somerset | 1 1 – | |
| Colwall, Master of Walwyn's Free School | Hereford | 4 16 8 | |
| D'Auverquerque, Henry de Nassau, Lord | North Wales | 375 16 – | |
| Eton, Provost and Fellows of College | Bucks | 36 13 9 | |
| Fillingharne, otherwise Langharne, Rent Resolute out of the Castle of | South Wales | 75 10 – | |
| Furness, Lord of the Liberty of | Lancashire | 9 – – | |
| Oxford, University of, for a Preacher | Oxford | 7 19 6 | |
| Oxford, University of, for a Professor of Divinity | Oxford | 11 5 2 | |
| Oxford, University of for a Professor of Law | Oxford | 34 18 – | |
| Oxford, University of for a Professor of Physic | Oxford | 36 – – | |
| Oxford, Dean and Chapter of Christchurch | Oxford | 20 1 6 | |
| Oxford, The Poor Scholars of | Oxford | 3 1 6 | |
| Warren, Thomas, Heirs and Assigns of | Berks | 12 7 2 | |
| IRELAND. | | | |
| Hillsborough Fort: Pay, &c. of Warders (for life) | | 146 5 – | |
| Carried forward £. | | 934 8 1 | 35,527 5 8 |

* The Procurator, Principal Clerk, and the Agent, received other allowances; the first as Sheriff of Renfrew and Bute (*see* p. 62); the second, as Principal, Glasgow University, met out of the Grant for Scottish Universities, and as Clerk to the Committee of Royal Bounty; and the third, as Finance Clerk to the Committee of Royal Bounty.

† Two of these Trumpeters received salaries at the rate of 80*l.* a year as Trumpeters of the Court of Justiciary, borne on the Vote for Law Charges, &c., Scotland. One is in receipt of 82*l.* per annum, from Army Funds, as a retired bandmaster.

‡ The charges originally transferred from the Land Revenues are set forth in Parliamentary Paper, No. 457, of 1868, but many have been commuted.

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DETAILED STATEMENT of Amount Issued for Salaries and Allowances—*continued.*

| To Whom Granted. | County, &c. on which First Charged. | Amounts Issued for Payment. £. s. d. | £. s. d. |
|---|---|---|---|
| Brought forward | | 934 8 1 | 35,527 5 8 |
| **SCOTLAND.** | | | |
| Precentor of the Town Church, St. Andrews | | 5 11 1 | |
| Precentor of the Town Church, Glasgow | | 5 – – | |
| *Minister of Queensferry | Edinburgh | 21 – – | |
| Minister of Brechin | Forfar | 21 5 6 | |
| Minister of the Gaelic Church, Cromartie, N.B. | Forfar | 50 – – | |
| †Minister of Lerwick | Forfar | 27 15 6 | |
| Precentor of the Town Church of Dunfermline | Fife | 5 11 – | |
| Minister of Dunkeld and Dowally | Perth | 74 5 4 | |
| | | | 1,144 16 6 |

| | By what Acts Granted. | | |
|---|---|---|---|
| **IRELAND.** | | | |
| LORD LIEUTENANT: | | | |
| His Excellency the Lord Lieutenant, Lord Cadogan | 2 & 3 W. 4, c. 116 | | 20,000 – – |
| QUEEN'S COLLEGES: | | | |
| Belfast | 8 & 9 V. c. 66 | 7,000 – – | |
| Cork | | 7,000 – – | |
| Galway | | 7,000 – – | |
| | | | 21,000 – – |
| INSPECTORS OF ANATOMY: | | | |
| ‡W. J. Martin, M.D. (including 300*l.* for expenses) | 2 & 3 W. 4, c. 75 | 400 – – | |
| James G. Curtis | | 70 – – | |
| | | | 470 – – |
| MISCELLANEOUS: | | | |
| Allowances to Sundry Persons, viz.:— | | | |
| The Lord Mayor and Citizens of Dublin | 41 G. 3, c. 32 | 714 11 8 | |
| Marquis of Downshire, for Rent of Ground near Carrickfergus Castle | | 13 18 4 | |
| The Under Librarian at Marsh's Library, St. Patrick's, Dublin | | 26 2 8 | |
| | | | 754 12 8 |
| TOTAL AMOUNT issued for SALARIES and ALLOWANCES | | £. | 78,896 14 10 |

* Is also in receipt of 99*l.* 6*s.* 6*d.* under the Sub-head "Scotch Clergy," on page 55.
† Ditto 90*l.* 16*s.* 4*d.* ditto ditto 55.
‡ In addition to salary of 150*l.* per annum as Secretary to the Board of Superintendence, Dublin Hospitals, borne on the Vote for Hospitals and Charities, Ireland.

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## OTHER CONSOLIDATED FUND SERVICES—*continued.*

## COURTS OF JUSTICE.

DETAILED STATEMENT of the Amount Issued from the Exchequer, in the Year ended 31st March 1900, for Payment of Salaries to OFFICERS of COURTS of JUSTICE, charged on the CONSOLIDATED FUND.

| To Whom Payable. | By what Acts Granted. | Amounts Issued for Payment. £. s. d. | £. s. d. |
|---|---|---|---|
| GREAT BRITAIN. | | | |
| SALARIES. | | | |
| LORDS OF APPEAL IN ORDINARY: | | | |
| *Right Hon. Lord Watson (died 14th September 1899)* | - - - - | *4,157 12 2* | |
| Right Hon. Lord Macnaghten | 39 & 40 V. c. 59 | 6,000 – – | |
| Right Hon. Lord Morris | 39 & 40 V. c. 59 | 6,000 – – | |
| Right Hon. Lord Davey | 39 & 40 V. c. 59 | 6,000 – – | |
| Right Hon. Lord Robertson (6,000*l.* a year from 14th November 1899) | - - - - | 864 2 7 | |
| | | | 23,021 14 9 |
| JUDICIAL COMMITTEE OF PRIVY COUNCIL: | | | |
| Right Hon. Sir R. Couch | 3 & 4 W. 4, c. 41; 50 & 51 V. c. 70 | - - - | 800 – – |
| SUPREME COURT OF JUDICATURE: | | | |
| HER MAJESTY'S COURT OF APPEAL: | | | |
| Right Hon. Sir A. L. Smith — Lord Justice | - - - - | 5,000 – – | |
| Right Hon. Sir J. Rigby — ditto | 36 & 37 V. c. 66; 38 & 39 V. c. 77; 39 & 40 V. c. 59 | 5,000 – – | |
| *Right Hon. Sir J. W. Chitty — ditto (died 15th February 1899).* | | *569 8 11* | |
| Right Hon. Sir R. Henn Collins — ditto | | 5,000 – – | |
| Right Hon. Sir R. Vaughan Williams — ditto | | 5,000 – – | |
| Right Hon. Sir R. Romer — ditto (5,000*l.* a year from 27th February 1899). | - - - - | 4,277 15 7 | |
| MASTER OF THE ROLLS: | | | |
| Right Hon. Sir Nathaniel Lindley | 14 & 15 V. c. 83; 36 & 37 V. c. 66; 44 & 45 V. c. 68 | 6,000 – – | |
| | | | 30,847 4 6 |
| HER MAJESTY'S HIGH COURT OF JUSTICE: | | | |
| *Chancery Division.* | | | |
| †Right Hon. the Earl of Halsbury, Lord Chancellor — President | 15 & 16 V. c. 87, and 36 & 37 V. c. 66 | 6,000 – – | |
| Sir Ford North — Justice | - - - - | 5,000 – – | |
| Sir James Stirling — ditto | 36 & 37 V. c. 66, 38 & 39 V. c. 77, 39 & 40 V. c. 59, 40 & 41 V. c. 9, and 44 & 45 V. c. 68 | 5,000 – – | |
| Sir Arthur Kekewich — ditto | | 5,000 – – | |
| Sir R. Romer (to 26th February 1899) — ditto | | 722 4 5 | |
| Sir E. W. Byrne — ditto | | 5,000 – – | |
| Sir H. H. Cozens-Hardy — ditto (5,000*l.* a year from 27th February 1899). | | 4,277 15 7 | |
| Sir George Farwell — ditto (5,000*l.* a year from 23rd October 1899). | - - - - | 1,019 – 5 | |
| | | | 32,019 – 5 |
| | Carried forward - - - £. | | 86,687 19 8 |

† In addition to salary at the rate of 4,000*l.* per annum, borne on the Vote for House of Lords Offices.

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DETAILED STATEMENT of Amount Issued for Courts of Justice, Salaries—*continued.*

| To Whom Payable. | By what Acts Granted. | Amounts Issued for Payment. | |
|---|---|---|---|
| | | £. s. d. | £. s. d. |
| Brought forward - - - | - - - - | - - | 86,687 19 8 |
| GREAT BRITAIN—*continued.* | | | |
| Salaries—*continued.* | | | |
| SUPREME COURT OF JUDICATURE—*contd.* | | | |
| HER MAJESTY'S HIGH COURT OF JUSTICE—*contd.* | | | |
| *Queen's Bench Division.* | | | |
| Right Hon. Lord Russell, Lord Chief Justice - - - - President | - - - - | 8,000 – – | |
| Sir James Charles Mathew - - Justice - | - - - - | 5,000 – – | |
| Sir J. C. Day - - - - - - ditto - | - - - - | 5,000 – – | |
| Sir Alfred Wills - - - - - ditto - | - - - - | 5,000 – – | |
| Sir William Grantham - - - ditto - | - - - - | 5,000 – – | |
| Sir J. C. Lawrance - - - - - ditto - | - - - - | 5,000 – – | |
| Sir R. S. Wright - - - - - ditto - | - - - - | 5,000 – – | |
| Sir Gainsford Bruce - - - ditto - | - - - - | 5,000 – – | |
| Sir W. R. Kennedy - - - ditto - | - - - - | 5,000 – – | |
| Sir Edward Ridley - - - - ditto - | 36 & 37 V. c. 66 - - - - - | 5,000 – – | |
| Sir J. C. Bigham - - - - ditto - | - - - - | 5,000 – – | |
| Sir Charles J. Darling - - - ditto - | - - - - | 5,000 – – | |
| Sir Arthur Moseley Channell - - ditto - | - - - - | 5,000 – – | |
| Sir Walter G. F. Phillimore, Bart. - ditto - | - - - - | 5,000 – – | |
| Sir T. T. Bucknill - - - ditto - (5,000*l.* a year from 5th January 1899). | - - - - | 5,013 11 9 | 78,013 11 9 |
| *Probate, Divorce, and Admiralty Division.* | | | |
| Sir F. H. Jeune, K.C.B. - - - President | - - - - | 5,000 – – | |
| Sir J. G. Barnes - - - - Justice - | - - - - | 5,000 – – | 10,000 – – |
| | Carried forward - - - £. | | 174,701 11 5 |

DETAILED STATEMENT of Amount Issued for Courts of Justice, Salaries—*continued.*

| To Whom Payable. | By what Acts Granted. | Amounts Issued for Payment. £. s. d. | £. s. d. |
|---|---|---|---|
| Brought forward | | | 174,701 11 5 |
| GREAT BRITAIN—*continued.* Salaries—*continued.* | | | |
| JUDGES OF COUNTY COURTS: | | | |
| Addison, J., Q.C. | | 1,500 – – | |
| Austin, James V. | | 1,500 – – | |
| Bacon, Francis H. | | 1,500 – – | |
| Bagshawe, William H. Gunning, Q.C. | | 1,500 – – | |
| Beresford, Cecil H. W. | | 1,500 – – | |
| Bishop, John | | 1,500 – – | |
| † Bompas, Henry Mason, Q.C. | | 1,500 – – | |
| Cadman, J. Heaton | | 1,500 – – | |
| Collier, J. F. | | 1,500 – – | |
| Coventry, Millis | | 1,500 – – | |
| Edge, J. Broughton | | 1,500 – – | |
| Ellicott, A. B. | | 1,500 – – | |
| Emden, Alfred | 51 & 52 V. c. 43 | 1,500 – – | |
| Evans, William | | 1,500 – – | |
| Foulkes, W. W. | | 1,500 – – | |
| French, Daniel O'Connell | | 1,500 – – | |
| Gardiner, Wm. Dundas | | 1,500 – – | |
| Granger, T. C. | | 1,500 – – | |
| Greenhow, W. T. | | 1,500 – – | |
| Greenwell, Francis John | | 1,500 – – | |
| Gye, Percy | | 1,500 – – | |
| Harington, Sir Richard, Bart. | | 1,500 – – | |
| Ingham, R. W. | | 1,500 – – | |
| Jones, Edwin | | 1,500 – – | |
| * *Jordan, Thomas Hudson (to 31st October 1899).* | | *1,251 7 2* | |
| Carried forward £. | | 37,251 7 2 | 174,701 11 5 |

* *See* also page 47.

† Also receives remuneration as Examiner in Common Law in the University of London.

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DETAILED STATEMENT of Amount Issued for Courts of Justice, Salaries—*continued.*

| To Whom Payable. | By what Acts Granted. | Amounts Issued for Payment. | |
|---|---|---|---|
| | | £. s. d. | £. s. d. |
| Brought forward | | 37,251 7 2 | 174,701 11 5 |
| GREAT BRITAIN—*continued.* | | | |
| Salaries—*continued.* | | | |
| Judges of County Courts—*continued.* | | | |
| Lea, Geo. Harris | | 1,500 – – | |
| Lloyd, Horatio | | 1,500 – – | |
| * Lushington, Vernon, Q.C. | | 1,500 – – | |
| Marten, Sir A. G. | | 1,500 – – | |
| Martineau, A. | | 1,500 – – | |
| Masterman, W. | | 1,500 – – | |
| Meynell, Edgar J. | | 1,500 – – | |
| Mulholland, William (1,500*l.* a year from 16th November 1899) | | 187 10 – | |
| Owen, W. Stevenson | | 1,500 – – | |
| Parry, Edward Abbott | | 1,500 – – | |
| Paterson, William | | 1,500 – – | |
| Philbrick, F. A., Q.C. | | 1,500 – – | |
| Raikes, F. W., Q.C. | | 1,500 – – | |
| | 51 & 52 V. c. 43 | | |
| Selfe, Sir W. Lucius | | 1,500 – – | |
| Shand, C. L. | | 1,500 – – | |
| Shortt, John | | 1,500 – – | |
| Smith, Lumley, Q.C. | | 1,500 – – | |
| Smyly, William Cecil, Q.C. | | 1,500 – – | |
| Snagge, Thomas William | | 1,500 – – | |
| Steavenson, D. F. | | 1,500 – – | |
| Stonor, Henry J. | | 1,500 – – | |
| Templer, F. G. | | 1,500 – – | |
| Waddy, Samuel Danks, Q.C. | | 1,500 – – | |
| Whitehorne, James Charles | | 1,500 – – | |
| Williams, Gwilym | | 1,500 – – | |
| Willis, William, Q.C. | | 1,500 – – | |
| Wilmot, H. E. Eardley | | 1,500 – – | |
| Wood, Wm. Wightman | | 1,500 – – | |
| Woodfall, R. | | 1,500 – – | |
| Yate-Lee, L. | | 1,500 – – | |
| Young, Alfred | | 1,500 – – | |
| | | | 82,438 17 2 |
| | Carried forward | £. | 257,140 8 7 |

* In addition to the above salary, Mr. Lushington receives 250*l.* per annum, being part of a pension granted to him on his retirement from the post of Permanent Secretary to the Admiralty, borne on Naval Votes.

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DETAILED STATEMENT of Amount Issued for Courts of Justice, Salaries—*continued.*

| To Whom Payable. | By what Acts Granted. | Amounts Issued for Payment. £. s. d. | £. s. d. |
|---|---|---|---|
| Brought forward - - - | - - - - - | - - - | 257,140 8 7 |
| GREAT BRITAIN—*continued.* | | | |
| Salaries—*continued.* | | | |
| POLICE COURTS: | | | |
| Athawes, Edward J., Stipendiary Magistrate for Chatham and Sheerness - - - - | 30 & 31 V. c. 63 - | 700 – – | |
| Metropolitan Police Courts: | | | |
| Bridge, Sir John - - - Chief Magistrate (to 17th August 1899). | - - - - - | 1,110 6 6 | |
| Lushington, Sir Franklin - - ditto - (1,500*l.* a year to 17th August 1899, afterwards 1,800*l.* a year). | - - - - - | 1,614 18 11 | |
| Bennett, Henry Curtis - - - Magistrate | - - - - - | 1,500 – – | |
| Bros, James R. W. - - - ditto - | - - - - - | 1,500 – – | |
| Chapman, Cecil Maurice - - ditto - (1,500*l.* a year from 24th August 1899). | - - - - - | 550 5 5 | |
| Cluer, Albert Rowland - - - ditto - | - - - - - | 1,500 – – | |
| Corser, Haden - - - - ditto - | - - - - - | 1,500 – – | |
| Denman, George L. - - - ditto - | - - - - - | 1,500 – – | |
| De Rutzen, Albert - - - ditto - | - - - - - | 1,500 – – | |
| D'Eyncourt, Edmund C. T. - - ditto - | 2 & 3 V. c. 71 - | 1,500 – – | |
| Dickinson, John - - - - ditto - | 38 & 39 V. c. 3 - | 1,500 – – | |
| Fenwick, Edward Nicholas - - ditto - | - - - - - | 1,500 – – | |
| Fordham, Edward Snow - - ditto - | - - - - - | 1,500 – – | |
| Francis, Charles King - - - ditto - | - - - - - | 1,500 – – | |
| Garrett, Edmund William - - ditto - (1,500*l.* a year from 20th July 1899). | - - - - - | 692 18 8 | |
| Hopkins, Arthur Antwis - - ditto - | - - - - - | 1,500 – – | |
| Kennedy, Gilbert George - - ditto - | - - - - - | 1,500 – – | |
| Lane, Richard O. B., Q.C. - - ditto - | - - - - - | 1,500 – – | |
| *Marsham, Robert H. B. - - ditto - | - - - - - | 1,500 – – | |
| Mead, Frederick - - - - ditto - | - - - - - | 1,500 – – | |
| Plowden, Alfred C. - - - ditto - | - - - - - | 1,500 – – | |
| Rose, John - - - - - ditto - | - - - - - | 1,500 – – | |
| Sheil, James - - - - - ditto - | - - - - - | 1,500 – – | |
| Carried forward - - - £. | | 33,168 9 6 | 257,140 8 7 |

* Mr. Marsham also received fees from the Vote for Miscellaneous Legal Expenses, in respect of wreck inquiries.

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DETAILED STATEMENT of Amount Issued for Courts of Justice, Salaries—*continued.*

| To Whom Payable. | By what Acts Granted. | Amounts Issued for Payment. | |
|---|---|---|---|
| | | £. s. d. | £. s. d. |
| Brought forward - - - | - - - - - | 33,168 9 6 | 257,140 8 7 |
| GREAT BRITAIN—*continued.* | | | |
| Salaries—*continued.* | | | |
| Metropolitan Police Courts—*continued.* | | | |
| Slade, Wyndham - - - - Magistrate | 2 & 3 V. c. 71 - | 1,500 – – | |
| Smith, Horace - - - - ditto - | 38 & 39 V. c. 3 - | 1,500 – – | |
| Taylor, George Paul - - - ditto - | | 1,500 – – | |
| Vaughan, Sir James - - - ditto - (to 19th July 1899). | | 807 1 4 | 38,475 10 10 |
| COURTS OF JUSTICE IN SCOTLAND: | | | |
| COURT OF SESSION: | | | |
| The Right Hon. J. P. B. Robertson (to 13th November 1899), Lord Justice General and President - - - - - - - - | - - - - - | 4,347 16 6 | |
| The Right Hon. John Blair Balfour - ditto - (5,000*l.* a year from 21st November 1899). | - - - - - | 557 1 4 | |
| The Right Hon. J. H. A. Macdonald, Lord Justice Clerk and President of the Second Division - - - - - - - - | - - - - - | 4,800 – – | |
| Right Hon. George Young - - Judge - | 50 G. 3, c. 31 - | 3,600 – – | |
| James Adam - - - - - - ditto - | 2 & 3 V. c. 36 - | 3,600 – – | |
| John M'Laren - - - - - - ditto - | 50 & 51 V. c. 35 - | 3,600 – – | |
| Right Hon. Lord Kinnear - - ditto - | - - - - - | 3,600 – – | |
| John Trayner - - - - - - ditto - | - - - - - | 3,600 – – | |
| The Right Hon. Lord Moncrieff - ditto - | - - - - - | 3,600 – – | |
| William Mackintosh - - - ditto - | - - - - - | 3,600 – – | |
| William E. Gloag - - - - ditto - | - - - - - | 3,600 – – | |
| M. T. Stormonth-Darling - - ditto - | - - - - - | 3,600 – – | |
| Alexander Low - - - - - ditto - | - - - - - | 3,600 – – | |
| Right Hon. Sir Charles J. Pearson - ditto - | - - - - - | 3,600 – – | 49,304 17 10 |
| * SHERIFFS OF COUNTIES: | | | |
| Crawford, Donald - Aberdeen, Kincardine, and Banff - | 16 & 17 V. c. 80, 33 & 34 V. c. 86, and 39 & 40 V. c. 70 | 1,000 – – | |
| Ferguson, James - - Argyll - - - | 16 & 17 V. c. 80 - | 700 – – | |
| ‡ Brand, David - - Ayr - - - | - - ditto - - | 700 – – | |
| †*Thoms, George Hunter (to 30th June 1899)* - *Caithness, Orkney, and Zetland* - | *16 & 17 V. c. 80, and 33 & 34 V. c. 86* | *387 10* – | |
| Johnston, Christopher N. (775*l.* a year from 17th July 1899) - - ditto - - - | - - ditto - - | 353 16 . 1 | |
| Carried forward - - - £. | | 3,141 6 1 | 344,920 17 3 |

* The salaries of Sheriffs and Sheriffs Substitutes, &c., were transferred to the Consolidated Fund, from the gross revenues, by Act 17 & 18 Vict. c. 94. Additions to the salaries of Sheriffs of united counties were, under Section 11 of the 33 & 34 Vict. c. 86, paid out of voted monies, but under Section 53 of 39 & 40 Vict. c. 70, were charged on the Consolidated Fund from the 1st October 1876.

† *See* also page 51.

‡ Also held the appointment of Chairman of the Crofter Commission at a salary of 1,200*l.* per annum, borne on the Vote for Crofters Commission.

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DETAILED STATEMENT of Amount Issued for Courts of Justice, Salaries—*continued.*

| To Whom Payable. | | By what Acts Granted. | Amounts Issued for Payment. | |
|---|---|---|---|---|
| | | | £. s. d. | £. s. d. |
| Brought forward - - - | | - - - - - | 3,141 6 1 | 344,920 17 3 |
| GREAT BRITAIN—*continued.* | | | | |
| COURTS of JUSTICE in SCOTLAND—*continued.* | | | | |
| Salaries—*continued.* | | | | |
| Sheriffs of Counties—*continued.* | | | | |
| *Wallace, James (leave on half pay to 30th April 1899, then 700l. a year to 1st October 1899).* | *Dumfries and Galloway.* | *16 & 17 V. c. 80 - 33 & 34 V. c. 86. s. 7. and 39 & 40 V. c. 70.* | *410 11 2* | |
| *Charles Rampini (700l. a year from 2nd October 1899 to 12th December 1899, afterwards leave on half-pay) - - - - | - - ditto - - | - - ditto - - | 155 - 6 | |
| † Lees, John McKie (interim Sheriff to 30th April 1899) - | - - ditto - - | - - ditto - - | 116 6 11 | |
| ‡Chas. K. Mackenzie (interim Sheriff from 13th December 1899) | - - ditto - - | - - ditto - - | 18 1 5 | |
| Mackay, Æneas J. G. - | Fife and Kinross - | 16 & 17 V. c. 80, and 33 & 34 V. c. 86 - | 800 - - | |
| Johnston, Henry - - | Forfar - - - | 16 & 17 V. c. 80 - | 1,000 - - | |
| Ivory, William - - | Inverness, Elgin, and Nairn - - - | 16 & 17 V. c. 80 - 33 & 34 V. c. 86 - | 800 - - | |
| Berry, Robert - - | Lanark - - - | 16 & 17 V. c. 80 - | 2,000 - - | |
| Rutherfurd, Andrew - | The Lothians and Peebles - - - | 16 & 17 V. cc. 80 & 92, and 33 & 34 V. c. 86 - - | 1,800 - - | |
| § Jameson, Andrew - | Perth - - - | 16 & 17 V. c. 80, and 30 & 31 V. c. 101 | 750 - - | |
| § ‖ Cheyne, Sir John - | Renfrew and Bute (800l.) and Convener of the Sheriffs (50l.) | 16 & 17 V. c. 80, 30 & 31 V. c. 101, 33 & 34 V. c. 86, and 39 & 40 V. c. 70 - - - | 850 | |
| Smith, William Chas. - | Ross, Cromarty, and Sutherland - - | - - ditto - - | 700 - - | |
| | Carried forward - - - £. | | 12,541 6 1 | 344,920 17 3 |

* Was Sheriff Substitute of Elgin and Nairn to 1st October 1899, *see* page 66. Is also in receipt of 250l. per annum as late District Judge, Jamaica.
† Was also Sheriff of Stirling, *see* page 65.
‡ Is also in receipt of 700l. a year as Advocate Depute, borne on the Vote for Law Charges, &c., Scotland.
§ Is in receipt of a compensation allowance of 84l. 7s. 6d. per annum, for loss of emoluments under Act 57 & 58 Vict c. 58, borne on the Vote for Superannuations.
‖ In addition to 200l. per annum as Procurator of the Church of Scotland, *see* page 56.

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DETAILED STATEMENT of Amount Issued for Courts of Justice, Salaries—*continued.*

| To Whom Payable. | | By what Acts Granted. | Amounts Issued for Payment. £. s. d. | £. s. d. |
|---|---|---|---|---|
| Brought forward | | | 12,541 6 1 | 344,920 17 3 |
| GREAT BRITAIN—*continued.* | | | | |
| COURTS of JUSTICE IN SCOTLAND—*continued.* | | | | |
| Salaries—*continued.* | | | | |
| Sheriffs of Counties—*continued.* | | | | |
| Campbell, Richard Vary | Roxburgh, Berwick, and Selkirk | 16 & 17 V. cc. 80 & 92, 33 & 34 V. c. 86, and 39 & 40 V. c. 70 | 750 – – | |
| ‡ Lees, John M'Kie | Stirling, Dumbarton, and Clackmannan | 16 & 17 V. c. 80, 33 & 34 V. c. 86, and 39 & 40 V. c. 70 | 800 – – | |
| Chisholm, John | Sheriff of Chancery | 31 & 32 V. c. 101 | 500 – – | 14,591 6 1 |
| † SHERIFFS SUBSTITUTE: | | | | |
| Burnet, George Wardlaw (from 19th December 1898) | Aberdeen and Kincardine | 16 & 17 V. c. 80 33 & 34 V. c. 86 | 1,035 6 6 | |
| Robertson, Duncan | ditto | ditto | 1,000 – – | |
| Paterson, Wm. A. Orr | Ayrshire—Ayr | | 800 – – | |
| Hall, David | „ Kilmarnock | | 800 – – | |
| | Argyllshire: | | | |
| MacWatt, Hay | Campbeltown | | 500 – – | |
| Shairp, John C. | Inverary | | 700 – – | |
| Maclachan, Colin Hugh | Oban | | 600 – – | |
| Grant, John Peter | Banff | 16 & 17 V. c. 80 | 700 – – | |
| Dundas, George Smythe | Berwick | | 650 – – | |
| Martin, Thomas Johnstone | Bute | | 650 – – | |
| Mackenzie, D. J. | Caithness | | 650 – – | |
| Johnstone, Tyndal B. | Clackmannan and Kinross | | 625 – – | |
| Gebbie, Francis | Dumbarton | | 700 – – | |
| Campion, George | Dumfries | | 800 – – | |
| Hamilton, Hubert | Edinburgh | 16 & 17 V. c. 80 27 & 28 V. c. 106 | 1,300 – – | |
| Maconochie, Chas. Cornelius | Edinburgh | | 1,100 – – | |
| | Carried forward £. | | 12,610 6 6 | 359,512 3 4 |

† *See* Note (*), page 63. ‡ Was also interim Sheriff of Dumfries and Galloway, *see* page 64.

*Note.*—Several of the Sheriffs Substitute are in receipt of allowances for loss of fees; borne on the Vote for Law Charges and Courts of Law, Scotland.



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DETAILED STATEMENT of Amount Issued for Courts of Justice, Salaries—*continued.*

| To Whom Payable. | | By what Acts Granted. | Amounts Issued for Payment. £. s. d. | £. s. d. |
|---|---|---|---|---|
| Brought forward - - - | | - - - - | 12,610 6 6 | 359,512 3 4 |
| GREAT BRITAIN—*continued.* | | | | |
| COURTS of JUSTICE in SCOTLAND—*continued.* | | | | |
| Salaries—*continued.* | | | | |
| Sheriffs Substitute—*continued.* | | | | |
| *Rampini, Charles (to 1st October 1899) - | Elgin and Nairn - | - - - - | 564 10 9 | |
| James Gray Webster (750*l.* a year from 1st November 1899) - | - - ditto - - | - - - - | 124 6 5 | |
| Armour, Samuel B. - | Fifeshire—Cupar - | - - - - | 700 – – | |
| Gillespie, David - - | „ Dunfermline | - - - - | 700 – – | |
| Lee, Bremner P. - - | Forfarshire—Forfar - | - - - - | 750 – – | |
| Smith, John Campbell | „ Dundee | - - - - | 1,000 – – | |
| Shirreff, Charles James | Haddington - - | - - - - | 650 – – | |
| | | 16 & 17 V. c. 80 | | |
| | Inverness-shire: | | | |
| Moncrieff, W. G. Scott | Inverness - - | - - - - | 800 – – | |
| Fraser, Alexander - | Skye - - - | - - - - | 560 – – | |
| Webster, James G. (to 31st October 1899) - | Long Island - - | - - - - | 417 2 5 | |
| Davidson, Donald - | Fort William - | - - - - | 550 – – | |
| Lyell, W. Darling - | Kirkcudbright - - | - - - - | 650 – – | |
| Watson, George - - | Newton Stewart - | - - - - | 650 – – | |
| | Lanarkshire: | | | |
| Guthrie, William - | Glasgow (First) - | 16 & 17 V. c. 80, and 27 & 28 V. c. 106 - | 1,400 – – | |
| Spens, Walter Cook - | „ (Second) - | 16 & 17 V. c. 80, and 27 & 28 V. c. 106 - - - | 1,400 – – | |
| Balfour, David Davidson - - - - | „ (Third) - | - - - - | 1,000 – – | |
| Strachan, Robert U. - | „ (Fourth) - | 16 & 17 V. c. 80 - - - - - | 1,000 – – | |
| Boyd, John - - - | „ (Fifth) - | 38 & 39 V. c. 81 - | 1,000 – – | |
| Davidson, Mark G. - | Hamilton & Lanark | - - - - | 900 – – | |
| Mair, W. Ludovic - | Airdrie - - - | 16 & 17 V. c. 80 - | 800 – – | |
| Fyfe, Thomas Alexander - - - | Lanark - - - | - - - - | 800 – – | |
| | Carried forward - - - - £ | | 29,026 6 1 | 359,512 3 4 |

* Sheriff of Dumfries and Galloway from 2nd October 1899, *see* page 64.

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DETAILED STATEMENT of Amount Issued for Courts of Justice, Salaries—*continued.*

| To Whom Payable. | | By what Acts Granted. | Amounts Issued for Payment. | |
|---|---|---|---|---|
| | | | £. s. d. | £. s. d. |
| Brought forward | | | 29,026 6 1 | 359,512 3 4 |
| GREAT BRITAIN—*continued.* | | | | |
| COURTS of JUSTICE in SCOTLAND—*continued.* | | | | |
| Salaries—*continued.* | | | | |
| Sheriffs Substitute—*continued.* | | | | |
| | Lanarkshire—*contd.* | | | |
| McLeod, Hector William | Linlithgow | 16 & 17 V. c. 80 | 650 – – | |
| Cosens, John R. | Orkney | | 550 – – | |
| Orphoot, Thomas H. | Peebles and Edinburgh | | 800 – – | |
| *Grahame, John (died 16th November 1899)* | *Perthshire—Perth* | | *877 14 4* | |
| Sym, David (1,000*l.* a year from 18th December 1899) | ditto | | 38 – 10 | |
| | Renfrewshire: | | | |
| Henderson, Alexander Edward | Paisley | | 900 – – | |
| Begg, John Henderson | Greenock | | 800 – – | |
| | Ross-shire: | | | |
| Hill, Crawford | Dingwall | | 750 – – | |
| Campbell, George James | Stornoway | | 600 – – | |
| Baillie, Ronald Hugh | Roxburghshire—Jedburgh | | 715 – – | |
| *Harper, E. E. (died 1st January 1899)* | *Selkirk* | | *1 13 4* | |
| Smith, Patrick (600*l.* a year from 19th January 1899) | ditto | | 570 – – | |
| | Stirlingshire: | | | |
| Buntine, J. R. | Stirling | | 700 – – | |
| Bell, Russell | Falkirk | | 700 – – | |
| Mackenzie, Thomas | Sutherland | | 660 – – | |
| Shennan, Hay | Zetland | | 550 – – | |
| | | | | 38,888 14 7 |
| SHERIFF CLERK: | | | | |
| Macmillan, John | Sheriff Clerk of Chancery | 31 & 32 V. c. 101, s. 54 | | 250 – – |
| IRELAND. | | | | |
| SALARIES. | | | | |
| SUPREME COURT OF JUDICATURE, IRELAND. | | | | |
| *Her Majesty's Court of Appeal:* | | | | |
| *The Hon. Gerald Fitzgibbon, Lord Justice | | 40 & 41 V. c. 57 | 4,000 – – | |
| *The Right Hon. Hugh Holmes, Lord Justice | | | 4,000 – – | |
| | | | | 8,000 – – |
| | | Carried forward | £. | 406,650 17 11 |

* *See* also "Circuit Expenses," page 70.



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DETAILED STATEMENT of Amount Issued for Courts of Justice, Salaries—*continued.*

| Whom Payable. | By what Acts Granted. | Amounts Issued for Payment. £. s. d. | £. s. d. |
|---|---|---|---|
| Brought forward - - - | - - - - | | 406,650 17 11 |
| IRELAND—*continued.* | | | |
| Salaries—*continued.* | | | |
| HER MAJESTY'S HIGH COURT OF JUSTICE. | | | |
| *Chancery Division:* | | | |
| The Right Hon. Lord Ashbourne, Lord Chancellor, President - - - - - | 2 & 3 W. 4, c. 116, and 40 & 41 V. c. 57 | 8,000 - - | |
| The Right Hon. A. M. Porter, Master of the Rolls - - - - - - - - - | 4 G. 4, c. 61, and 40 & 41 V. c. 57 - | 4,000 - - | |
| The Right Hon. H. E. Chatterton, Vice Chancellor - - - - - - - - | 30 & 31 V. c. 44 - | 4,000 - - | |
| The Right Hon. John Ross, Justice - - | 40 & 41 V. c. 57 - | 3,500 - - | |
| | | | 19,500 - - |
| *Queen's Bench Division:* | | | |
| The Right Hon. Sir P. O'Brien, Lord Chief Justice - - - - - - - - | 40 & 41 V. c. 57 - 60 & 61 V. c. 66 - | 5,000 - - | |
| *The Right Hon. Christopher Palles, Lord Chief Baron of the Exchequer - - - - - | 2 & 3 W. 4, c. 116 - 60 & 61 V. c. 66 - | 4,612 18 8 | |
| *The Right Hon. W. M. Johnson, Justice - | - - - - | 3,500 - - | |
| **The Right Hon. W. O'Brien, Justice (died 5th December 1899)* - - - - - - - | - - - - | *3,205 3 3* | |
| *The Right Hon. John G. Gibson, Justice - | 40 & 41 V. c. 57, and 60 & 61 V. c. 66 - - - | 3,500 - - | |
| *The Right Hon. D. H. Madden, Justice - | | 3,500 - - | |
| The Hon. Walter Boyd, Justice - - - | | 3,500 - - | |
| *The Right Hon. W. D. Andrews, Justice - | - - - - | 3,500 - - | |
| *The Right Hon. James Murphy, Justice - | - - - - | 3,500 - - | |
| *The Hon. W. Kenny, Justice - - - - | - - - - | 3,500 - - | |
| Amount paid to a special Account under the Supreme Court of Judicature (Ireland) (No. 2) Act, 1897, Section 13, being Salary attached to Judgeships left vacant or abolished under that Act from (6th January 1899 to 31st March 1900) - - - - | 60 & 61 V. c. 66 - | 4,326 7 9 | |
| †Pigot, D. R. Master (late Exchequer Division) | 30 & 31 V. c. 129 - | 1,200 - - | |
| | | | 42,844 9 8 |
| *Land Commission:* | | | |
| Hon. R. E. Meredith, Judicial Commissioner - | 44 & 45 V. c. 49 - | 3,500 - - | |
| F. S. Wrench, Commissioner - - - - | - - - - | 3,000 - - | |
| Hon. Gerald Fitzgerald, Commissioner - - | 54 & 55 V. c. 48 - | 3,000 - - | |
| S. J. Lynch, Commissioner - - - - | | 2,500 - - | |
| M. O'Brien, Commissioner - - - - | - - - - | 2,000 - - | |
| | | | 14,000 - - |
| | Carried forward - - - £. | | 482,995 7 7 |

* *See* also "Circuit Expenses," page 70. † Salary of successor will be provided for in the Civil Service Estimates.

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DETAILED STATEMENT of Amount Issued for Courts of Justice, Salaries—*continued.*

| To Whom Payable. | | By what Acts Granted. | Amounts Issued for Payment. | |
|---|---|---|---|---|
| | | | £. s. d. | £. s. d. |
| Brought forward | | | | 482,995 7 7 |
| IRELAND—*continued.* | | | | |
| Salaries—*continued.* | | | | |
| MISCELLANEOUS. | | | | |
| Chairmen of Quarter Sessions, and Recorders: | | | | |
| Falkiner, Sir F. R. | Recorder of Dublin | 40 & 41 V. c. 56 | 2,500 – – | |
| Neligan, Sir J. C. | Recorder of Cork | | 2,000 – – | |
| Fitzgibbon, H. | Recorder of Belfast and County Court Judge and Chairman of Antrim. | | 2,000 – – | |
| Anderson, W. (1,500*l.* a year from 29th December 1898). | Recorder of Galway | | 1,532 12 2 | |
| Overend, T. G. | Recorder of Londonderry. | | 1,500 – – | |
| Kisbey, W. H. | Chairman, &c., Armagh and Louth (including Drogheda). | | 1,400 – – | |
| Carton, R. P. (1,400*l.* a year from 29th December 1898). | Chairman, &c., Clare | | 1,430 8 8 | |
| Webb, T. E. | Chairman, &c., Donegal. | | 1,400 – – | |
| Orr, J. | Chairman, &c., Down | | 1,400 – – | |
| Shaw, J. J. | Chairman, &c., Kerry | | 1,400 – – | |
| Morris, W. O'C. | Chairman, &c., Roscommon and Sligo. | | 1,400 – – | |
| Fitzgerald, Hon. D. | Chairman, &c., Queen's County, county and city of Kilkenny, and county and city of Waterford. | | 1,400 – – | |
| Adams, R. | Chairman, &c., Limerick. | | 1,400 – – | |
| Dane, R. M. | Chairman, &c., Mayo | | 1,400 – – | |
| Craig, J. Walker | Chairman, Monaghan and Fermanagh. | | 1,400 – – | |
| *Brady, Sir F. W., Bart. | Chairman, &c., Tyrone | | 1,400 – – | |
| | | Carried forward £. | 24,963 – 10 | 482,995 7 7 |

* Received 70*l.* 7*s.* from the Vote for Law Charges (Ireland).



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DETAILED STATEMENT of Amount Issued for Courts of Justice, Salaries—*continued.*

| To Whom Payable. | | By what Acts Granted | Amounts Issued for Payment. £. s. d. | £. s. d. |
|---|---|---|---|---|
| Brought forward | | | 24,963 – 10 | 482,995 7 7 |
| IRELAND—*continued.* | | | | |
| Salaries—*continued.* | | | | |
| Miscellaneous—*continued.* | | | | |
| Chairmen of Quarter Sessions, &c.—*continued.* | | | | |
| Bird, W. S. | Chairman, &c., West Riding, county Cork. | 40 & 41 V. c. 56 | 1,400 – – | |
| Waters, G. | Chairman, &c., county Leitrim and Cavan. | | 1,400 – – | |
| Curran, J. A. | Chairman, &c., King's, Longford, Meath, and West Meath. | | 1,400 – – | |
| Moore, J. H. (1,400*l.* a year from 30th December 1898). | Chairman, &c., Tipperary. | | 1,426 12 7 | |
| Kane, R. R. | Chairman, &c., Kildare, Wexford, Carlow, and Wicklow. | | 1,400 – – | 31,989 13 5 |
| *Circuit Expenses.* | | | | |
| Allowances of 150*l.* each to Justices Gibson, Johnson, Kenny, Murphy, O'Brien, and Walker, Spring Assizes, 1899. | | 40 & 41 V. c. 57 | 900 – – | |
| Allowances of 150*l.* each to Lord Justice Holmes, and Justices Andrews, Gibson, Johnson, Kenny, Madden, Murphy, and O'Brien, Summer Assizes, 1899. | | | 1,200 – – | |
| Allowance to Lord Chief Baron Palles, Winter Assizes, 1899. | | 36 G. III. c. 26, Irish; 40 & 41 V. c. 57 | 369 4 8 | |
| Allowances of 150*l.* each to Justices Andrews, Gibson, and Johnson, Winter Assizes, 1899. | | 40 & 41 V. c. 57 | 450 – – | |
| Allowances of 150*l.* each to Lord Justice Fitzgibbon and Justices Johnson, Kenny, Madden, and Murphy, Spring Assizes, 1899. | | | 750 – – | 3,669 4 8 |
| TOTAL AMOUNT issued for COURTS OF JUSTICE | | | £. | 518,654 5 8 |

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## OTHER CONSOLIDATED FUND SERVICES—*continued.*

## MISCELLANEOUS SERVICES.

DETAILED STATEMENT of the Amount issued from the Exchequer, in the Year ended 31st March 1900, for Payment of MISCELLANEOUS SERVICES, charged on the CONSOLIDATED FUND, including Commutation Annuities.

| | AMOUNTS ISSUED FOR PAYMENT. | |
|---|---|---|
| | £. s. d. | £. s. d. |
| Annuity under the Russian-Dutch Loan Act, 1891 (54 & 55 V. c. 26) | - - - | 43,553 11 3 |
| Towards the support of Greenwich Hospital (32 & 33 V. c. 44) | - - - | 4,000 - - |
| Receiver General of the Duchy of Lancaster, Annuity in lieu of Prisage and Butlerage on Wines imported into the Ports of that County (2 & 3 W. 4, c. 84) | 803 - - | |
| Receiver General of the Duchy of Cornwall, Compensation for loss of Duties on the Coinage of Tin (1 & 2 V. c. 120) | 16,216 15 - | |
| | | 17 019 15 - |
| Annuity payable to Her Majesty's Commissioners of Woods (45 & 46 V. c. 32, s. 5, Public Offices Site Act, 1882) | | 16,243 18 - |
| Annuities for 10 years, payable to the National Debt Commissioners, created to redeem Perpetual Annuities and Pensions (45 & 46 V. c. 72; 46 & 47 V. c. 1) | | 9,512 14 8 |
| Indian Army Pension Deficiency Fund Annuity (48 & 49 V. c. 67; & 59 & 60 V. c. 28) | | 215,000 - - |
| TOTAL AMOUNT issued for MISCELLANEOUS SERVICES £. | | 305,329 18 11 |

## PAYMENTS TO LOCAL TAXATION ACCOUNTS.*

DETAILED STATEMENT of the Amount issued from the Exchequer in the Year ended 31st March 1900 for Payments to the Local Taxation Accounts, Scotland and Ireland:

| | £. s. d. |
|---|---|
| Increased Agricultural Grant under Section 1 of the Local Taxation Account (Scotland) Act, 1898 (61 & 62 V. c. 56) | 97,452 17 6 |
| Exchequer Contribution to Ireland under the Land Purchase (Ireland) Act, 1891 (54 & 55 V. c. 48, sec. 5) | 40,000 - - |
| Agricultural Grant under Section 48 of the Local Government (Ireland) Act, 1898 (61 & 62 V. c. 37) | 727,655 - - |
| Under Section 58, 1 (a) of Local Government (Ireland) Act, 1898 (61 & 62 Vict. c. 37) for equivalent of Local Taxation Licences, 1898–99 | 205,832 3 4 |
| Under Section 58, 1 (b) of Local Government (Ireland) Act, 1898 (61 & 62 Vict. c. 37) | 79,000 - - |
| TOTAL PAYMENTS TO LOCAL TAXATION ACCOUNTS £. | 1,149,940 - 10 |

* *See* also pages 104 and 105.



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## SUPPLY

DETAILED STATEMENT of the Amount issued from the SERVICES; showing also the Amounts of the several GRANTS for the Surplus Balances written off in the Year, and the Balances

| SERVICES. 1. | GRANTS. Balances of former Year unissued from the Exchequer. 2. | For the Year 1899–1900 (including Supplemental Grants). 3. | For Deficiencies of Grants of former Years. 4. | |
|---|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. | |
| ARMY | 6,711 6 8 | 43,617,200 – – | 100 – – | 1 |
| ORDNANCE FACTORIES | - - - | 47,100 – – | - - - | 2 |
| NAVY | 1,531 9 – | 26,594,500 – – | - - - | 3 |
| TOTAL, NAVAL and MILITARY SERVICES, &c. £. | 8,242 15 8 | 70,258,800 – – | 100 – – | 4 |
| CIVIL SERVICES. | | | | |
| CLASS I. | | | | |
| PUBLIC WORKS and BUILDINGS. | | | | |
| Royal Palaces and Marlborough House | - - - | 53,000 – – | - - - | 5 |
| Royal Parks and Pleasure Gardens | - - - | 119,000 – – | - - - | 6 |
| Houses of Parliament Buildings | - - - | 36,000 – – | - - - | 7 |
| Miscellaneous Legal Buildings, Great Britain | - - - | 54,000 – – | - - - | 8 |
| Art and Science Buildings, Great Britain | - - - | 30,000 – – | - - - | 9 |
| Diplomatic and Consular Buildings | - - - | 31,000 – – | - - - | 10 |
| Revenue Buildings, Great Britain | 25,000 – – | 368,000 – – | - - - | 11 |
| Public Buildings, Great Britain | 16,000 – – | 371,000 – – | - - - | 12 |
| Surveys of United Kingdom | - - - | 210,537 – – | - - - | 13 |
| Harbours in the United Kingdom and Lighthouses Abroad under the Board of Trade | - - - | 4,303 – – | - - - | 14 |
| Peterhead Harbour | - - - | 23,500 – – | - - - | 15 |
| Rates on Government Property (United Kingdom) | - - - | 431,705 – – | - - - | 16 |
| Public Works and Buildings, Ireland | - - - | 217,641 – – | - - - | 17 |
| Railways (Ireland) | - - - | 99,986 – – | - - - | 18 |
| TOTAL, CLASS I. £. | 41,000 – – | 2,049,622 – – | - - - | 19 |

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## SERVICES.

Exchequer, in the Year ended 31st March 1900, for SUPPLY those SERVICES (including the Balances of Grants for former Years), remaining unissued at the end of the Year.

| | TOTAL. | Total Issues in the Year. | Surplus Balances written off. | | Balances of Grants unissued from the Exchequer on 31st March 1900. |
|---|---|---|---|---|---|
| | | | Out of Grants of | Amount. | |
| | 5. | 6. | 7. | 8. | 9. |
| | £. s. d. | £. s. d. | | £. s. d. | £. s. d. |
| 1 | 43,624,011 6 8 | 43,552,900 - - | 1898-99<br>1899-1900 | 6,711 6 8<br>2,515 17 1 | 61,884 2 11 |
| 2 | 47,100 - - | 47,100 - - | — | — | — |
| 3 | 26,596,031 9 - | 26,000,000 - - | 1898-99<br>1899-1900 | 1,531 9 -<br>245,992 19 1 | 348,507 - 11 |
| 4 | 70,267,142 15 8 | 69,600,000 - - | - - - | 256,751 11 10 | 410,391 3 10 |
| 5 | 53,000 - - | 52,720 6 3 | 1899-1900 | 279 13 9 | — |
| 6 | 119,000 - - | 117,488 6 7 | - " - | 1,511 13 5 | — |
| 7 | 36,000 - - | 35,853 12 3 | - " - | 146 7 9 | — |
| 8 | 54,000 - - | 50,850 3 5 | - " - | 3,149 16 7 | — |
| 9 | 30,000 - - | 28,964 9 4 | - " - | 1,035 10 8 | — |
| 10 | 31,000 - - | 27,889 9 2 | - " - | 3,110 10 10 | — |
| 11 | 393,000 - - | 388,083 - 4 | 1898-99 | 4,916 19 8 | — |
| 12 | 387,000 - - | 375,731 1 3 | - " - | 11,268 18 9 | — |
| 13 | 210,537 - - | 201,584 - 6 | 1899-1900 | 6,952 19 6 | 2,000 - - |
| 14 | 4,303 - - | 2,963 18 5 | - " - | 1,339 1 7 | — |
| 15 | 23,500 - - | 23,449 2 2 | - " - | 50 17 10 | — |
| 16 | 431,705 - - | 428,378 9 11 | - " - | 3,326 10 1 | — |
| 17 | 217,641 - - | 193,708 7 6 | - " - | 11,932 12 6 | 12,000 - - |
| 18 | 99,936 - - | 99,603 14 8 | - " - | 332 5 4 | — |
| 19 | 2,090,622 - - | 2,027,268 1 9 | - - | 49,353 18 3 | 14,000 - - |

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DETAILED STATEMENT of Amount

| SERVICES. | GRANTS. Balances of former Years unissued from the Exchequer. | For the Year 1899–1900 (including Supplemental Grants). | For Deficiencies of Grants of former Years. | |
|---|---|---|---|---|
| 1. | 2. | 3. | 4. | |
| CIVIL SERVICES—*continued.* | | | | |
| CLASS II. | | | | |
| SALARIES and EXPENSES of CIVIL DEPARTMENTS, &c. | £. s. d. | £. s. d. | £. s. d. | |
| UNITED KINGDOM and ENGLAND: | | | | |
| House of Lords Offices | 3,518 15 2 | 10,099 – – | . . . | 1 |
| House of Commons Offices | 10,000 – – | 28,269 – – | . . . | 2 |
| Treasury and Subordinate Departments | . . . | 89,300 – – | . . . | 3 |
| Home Office | 8,500 – – | 146,868 – – | . . . | 4 |
| Foreign Office | . . . | 74,482 – – | . . . | 5 |
| Colonial Office | . . . | 53,055 – – | . . . | 6 |
| Privy Council Office | 1,000 – – | 12,200 – – | . . . | 7 |
| Board of Trade | . . . | 193,098 – – | . . . | 8 |
| Mercantile Marine Fund, Grant in Aid | . . . | 94,070 – – | . . . | 9 |
| Bankruptcy Department of the Board of Trade | 10 – – | 9 – – | . . . | 10 |
| Board of Agriculture | 5,000 – – | 103,919 – – | . . . | 11 |
| Charity Commission | . . . | 42,594 – – | . . . | 12 |
| Civil Service Commission | . . . | 43,405 – – | . . . | 13 |
| Exchequer and Audit Department | 1,500 – – | 61,407 – – | . . . | 14 |
| Friendly Societies Registry | . . . | 7,112 – – | . . . | 15 |
| Local Government Board | 2,000 – – | 198,782 – – | . . . | 16 |
| Lunacy Commission | . . . | 14,446 – – | . . . | 17 |
| Mint, including Coinage | 69 11 4 | 77 – – | . . . | 18 |
| National Debt Office | . . . | 14,274 – – | . . . | 19 |
| Public Record Office | . . . | 24,300 – – | . . . | 20 |
| Public Works Loan Commission | . . . | 23 – – | . . . | 21 |
| Registrar General's Office | 2,000 – – | 39,884 – – | . . . | 22 |
| Stationery and Printing | . . . | 599,579 – – | . . . | 23 |
| Woods, Forests, &c., Office of | . . . | 21,400 – – | . . . | 24 |
| Works and Public Buildings, Office of | . . . | 55,393 – – | . . . | 25 |
| Secret Service | . . . | 30,000 – – | . . . | 26 |
| SCOTLAND: | | | | |
| Secretary for Scotland's Office | . . . | 13,358 – – | . . . | 27 |
| Fishery Board | . . . | 24,169 – – | . . . | 28 |
| Lunacy Commission | . . . | 5,454 – – | . . . | 29 |
| Registrar General's Office | . . . | 4,829 – – | . . . | 30 |
| Local Government Board | . . . | 12,000 – – | . . . | 31 |
| IRELAND: | | | | |
| Lord Lieutenant's Household | . . . | 4,797 – – | . . . | 32 |
| Chief Secretary's Office, &c. | . . . | 43,782 – – | . . . | 33 |
| Charitable Donations and Bequests Office | . . . | 1,979 – – | . . . | 34 |
| Local Government Board | 1,000 – – | 42,479 – – | . . . | 35 |
| Public Record Office | . . . | 5,900 – – | . . . | 36 |
| Public Works Office | . . . | 37,239 – – | . . . | 37 |
| Registrar General's Office | . . . | 18,113 – – | . . . | 38 |
| Valuation and Boundary Survey | 2 2 – | 13,076 – – | . . . | 39 |
| TOTAL, CLASS II. £. | 34,600 8 6 | 2,185,170 – – | . . . | 40 |

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issued for Supply Services—*continued.*

| | Total. | Total Issues in the Year. | Surplus Balances written off. | | Balances of Grants unissued from the Exchequer on 31st March 1900. |
|---|---|---|---|---|---|
| | | | Out of Grants of | Amount. | |
| | 5. | 6. | 7 | 8. | 9. |
| | £. s. d. | £. s. d. | | £. s. d. | £. s. d. |
| 1 | 13,617 15 2 | 2,723 2 10 | 1898–99<br>1899–1900 | 3,518 15 2<br>7,375 17 2 | — |
| 2 | 33,269 - - | 13,629 - 3 | 1898–99<br>1899–1900 | 10,000 - -<br>639 19 9 | 14,000 - - |
| 3 | 89,300 - - | 87,788 3 10 | " | 1,511 16 2 | — |
| 4 | 155,368 - - | 128,004 13 10 | 1898–99 | 8,363 6 2 | 19,000 - - |
| 5 | 74,482 - - | 73,844 11 6 | 1899–1900 | 637 8 6 | — |
| 6 | 53,055 - - | 52,613 1 9 | " | 441 18 3 | — |
| 7 | 13,200 - - | 11,760 9 11 | 1898–99<br>1899–1900 | 1,000 - -<br>439 10 1 | — |
| 8 | 193,098 - - | 181,708 4 9 | " | 11,389 15 3 | — |
| 9 | 94,070 - - | 94,070 - - | — | — | — |
| 10 | 19 - - | - - - | 1898–99 | 10 - - | 9 - - |
| 11 | 108,919 - - | 100,006 7 11 | "<br>1899–1900 | 5,000 - -<br>1,912 12 1 | 2,000 - - |
| 12 | 42,594 - - | 38,088 - 6 | " | 505 19 6 | 4,000 - - |
| 13 | 43,405 - - | 42,958 14 5 | " | 446 5 7 | — |
| 14 | 62,907 - - | 60,992 1 1 | 1898–99<br>1899–1900 | 1,500 - -<br>414 18 11 | — |
| 15 | 7,112 - - | 5,921 4 - | " | 1,190 16 - | — |
| 16 | 200,732 - - | 198,898 7 2 | 1898–99<br>1899–1900 | 2,000 - -<br>333 12 10 | — |
| 17 | 14,446 - - | 13,582 17 10 | " | 863 2 2 | — |
| 18 | 146 11 4 | - - - | 1898–99<br>1899–1900 | 69 11 4<br>77 - - | — |
| 19 | 14,274 - - | 13,716 1 8 | " | 557 18 4 | — |
| 20 | 24,300 - - | 24,287 11 4 | " | 12 8 8 | — |
| 21 | 23 - - | - - - | " | 23 - - | — |
| 22 | 41,884 - - | 37,249 19 2 | 1898–99<br>1899–1900 | 2,000 - -<br>634 - 10 | 2,000 - - |
| 23 | 599,579 - - | 598,430 18 1 | " | 1,148 1 11 | — |
| 24 | 21,400 - - | 20,470 15 3 | " | 929 4 9 | — |
| 25 | 55,393 - - | 54,404 10 - | " | 988 10 - | — |
| 26 | 30,000 - - | 25,223 16 10 | " | 4,776 3 2 | — |
| 27 | 13,358 - - | 13,085 13 7 | " | 272 6 5 | — |
| 28 | 24,169 - - | 24,153 - 9 | " | 15 19 3 | — |
| 29 | 5,454 - - | 5,353 17 3 | " | 100 2 9 | — |
| 30 | 4,829 - - | 4,152 3 4 | " | 676 16 8 | — |
| 31 | 12,000 - - | 11,714 7 3 | " | 285 12 9 | — |
| 32 | 4,797 - - | 4,692 16 4 | " | 104 3 8 | — |
| 33 | 43,782 - - | 43,144 17 6 | " | 637 2 6 | — |
| 34 | 1,979 - - | 1,937 - 4 | " | 41 19 8 | — |
| 35 | 43,479 - - | 35,285 13 2 | 1898–99<br>1899–1900 | 1,000 - -<br>5,693 6 10 | 1,500 - - |
| 36 | 5,900 - - | 5,722 1 - | " | 177 19 - | — |
| 37 | 37,239 - - | 34,762 10 3 | " | 1,476 9 9 | 1,000 - - |
| 38 | 18,113 - - | 16,923 19 1 | " | 189 - 11 | 1,000 - - |
| 39 | 13,078 2 - | 12,518 14 10 | 1898–99<br>1899–1900 | 2 2 -<br>557 5 2 | — |
| 40 | 2,219,770 3 6 | 2,093,319 8 7 | - - - | 31,941 19 11 | 44,509 - - |

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DETAILED STATEMENT of Amount

| SERVICES. | GRANTS. Balances of former Years unissued from the Exchequer. | For the Year 1899–1900 (including Supplemental Grants). | For Deficiencies of Grants of former Years. | |
|---|---|---|---|---|
| 1. | 2. | 3. | 4. | |
| CIVIL SERVICES—*continued.* | | | | |
| CLASS III. | | | | |
| LAW and JUSTICE: UNITED KINGDOM and ENGLAND. | £. s. d. | £. s. d. | £. s. d. | |
| Law Charges | 5,000 - - | 79,232 - - | . . . | 1 |
| Miscellaneous Legal Expenses | . . . | 49,700 - - | . . . | 2 |
| Supreme Court of Judicature | . . . | 326,527 - - | . . . | 3 |
| Land Registry | . . . | 23,742 - - | . . . | 4 |
| County Courts | . . . | 39,714 - - | . . . | 5 |
| Police (England and Wales) | 3,500 - - | 54,963 - - | . . . | 6 |
| Prisons (England and the Colonies) | . . . | 615,161 - - | 10 - - | 7 |
| Reformatory and Industrial Schools (Great Britain) | . . . | 264,195 - - | . . . | 8 |
| Broadmoor Criminal Lunatic Asylum | . . . | 31,942 - - | . . . | 9 |
| SCOTLAND: | | | | |
| Law Charges and Courts of Law | . . . | 90,806 - - | . . . | 10 |
| Register House, Edinburgh | . . . | 44,565 - - | . . . | 11 |
| Crofters Commission | . . . | 5,000 - - | . . . | 12 |
| Prisons | 4,000 - - | 79,620 - - | . . . | 13 |
| IRELAND: | | | | |
| Law Charges and Criminal Prosecutions | 5,000 - - | 69,895 - - | . . . | 14 |
| Supreme Court of Judicature and other Legal Departments | . . . | 109,777 - - | . . . | 15 |
| Land Commission | 3,000 - - | 134,484 - - | . . . | 16 |
| County Court Officers, &c. | . . . | 111,675 - - | . . . | 17 |
| Dublin Metropolitan Police (including Police Courts) | . . . | 98,316 - - | . . . | 18 |
| Constabulary | 7,000 - - | 1,350,900 - - | . . . | 19 |
| Prisons | 4,000 - - | 114,096 - - | . . . | 20 |
| Reformatory and Industrial Schools | . | 110,169 - - | . . . | 21 |
| Dundrum Criminal Lunatic Asylum | . . | 6,544 - - | . . . | 22 |
| TOTAL, CLASS III. £. | 31,500 - - | 3,811,028 - - | 10 - - | 23 |

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issued for Supply Services—*continued.*

| | Total. | Total Issues in the Year. | Surplus Balances written off. | | Balances of Grants unissued from the Exchequer on 31st March 1900. |
|---|---|---|---|---|---|
| | | | Out of Grants of | Amount. | |
| | 5. | 6. | 7. | 8. | 9. |
| | £. s. d. | £. s. d. | | £. s. d. | £. s. d. |
| 1 | 84,232 - - | 61,130 17 1 | 1898–99<br>1899–1900 | 5,000 - -<br>6,101 2 11 | 12,000 - - |
| 2 | 49,700 - - | 48,119 2 10 | - „ - | 1,580 17 2 | — |
| 3 | 326,527 - - | 321,679 18 8 | - „ - | 2,847 1 4 | 2,000 - - |
| 4 | 23,742 - - | 19,601 13 3 | - „ - | 140 6 9 | 4,000 - - |
| 5 | 39,714 - - | 15,156 17 5 | - „ - | 24,557 2 7 | — |
| 6 | 58,468 - - | 51,093 17 6 | 1898–99<br>1899–1900 | 3,500 - -<br>374 2 6 | 3,500 - - |
| 7 | 615,171 - - | 606,594 19 6 | - „ - | 8,576 - 6 | — |
| 8 | 264,195 - - | 258,747 10 10 | - „ - | 5,447 9 2 | — |
| 9 | 31,942 - - | 30,503 10 7 | - „ - | 1,438 9 5 | — |
| 10 | 90,806 - - | 80,225 19 11 | - „ - | 6,580 - 1 | 4,000 - - |
| 11 | 44,565 - - | 44,326 12 10 | - „ - | 238 7 2 | — |
| 12 | 5,000 - - | 4,740 6 2 | - „ - | 259 13 10 | — |
| 13 | 83,620 - - | 80,261 1 - | 1898–99 | 3,358 19 - | — |
| 14 | 74,895 - - | 72,488 15 10 | - „ - | 1,406 4 2 | 1,000 - - |
| 15 | 109,777 - - | 107,356 4 11 | 1899–1900 | 920 15 1 | 1,500 - - |
| 16 | 137,484 - - | 125,616 2 5 | 1898–99<br>1899–1900 | 3,000 - -<br>1,867 17 7 | 7,000 - - |
| 17 | 111,675 - - | 103,878 8 - | - „ - | 3,296 12 - | 4,500 - - |
| 18 | 98,316 - - | 95,296 17 9 | - „ - | 3,019 2 3 | — |
| 19 | 1,357,900 - - | 1,333,444 10 4 | 1898–99<br>1899–1900 | 7,000 - -<br>11,455 9 8 | 6,000 - - |
| 20 | 118,096 - - | 108,063 17 11 | 1898–99<br>1899–1900 | 4,000 - -<br>5,032 2 1 | 1,000 - - |
| 21 | 110,169 - - | 110,110 12 6 | - „ - | 58 7 6 | — |
| 22 | 6,544 - - | 6,362 13 5 | - „ - | 181 6 7 | — |
| 23 | 3,842,538 - - | 3,684,800 10 8 | - - | 111,237 9 4 | 46,500 - - |

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DETAILED STATEMENT of Amount

| SERVICES. | GRANTS. Balances of former Years unissued from the Exchequer. | For the Year 1899–1900 (including Supplemental Grants). | For Deficiencies of Grants of former Years. | |
|---|---|---|---|---|
| 1. | 2. | 3. | 4. | |
| CIVIL SERVICES—*continued.* | | | | |
| CLASS IV. | | | | |
| EDUCATION, SCIENCE and ART. | £. s. d. | £. s. d. | £. s. d. | |
| UNITED KINGDOM and ENGLAND: | | | | |
| Public Education (England and Wales) | - - - | 3,753,996 - - | - - - | 1 |
| Science and Art Department (United Kingdom) | - - - | 584,792 - - | - - - | 2 |
| British Museum | - - - | 170,030 - - | - - - | 3 |
| National Gallery | - - - | 11,149 - - | - - - | 4 |
| National Portrait Gallery | - - - | 5,481 - - | - - - | 5 |
| Wallace Collection | - - - | 12,000 - - | - - - | 6 |
| Scientific Investigation, &c. (United Kingdom) | - - - | 36,724 - - | - - - | 7 |
| Universities and Colleges, Great Britain, and Intermediate Education, Wales | - - - | 105,700 - - | - - - | 8 |
| London University | - - - | 9 - - | - - - | 9 |
| SCOTLAND: | | | | |
| Public Education | 6,000 - - | 1,301,861 - - | - - - | 10 |
| National Gallery | - - - | 3,400 - - | - - - | 11 |
| IRELAND: | | | | |
| Public Education | 19,000 - - | 1,221,117 - - | - - - | 12 |
| Endowed Schools Commissioners | - - - | 910 - - | - - - | 13 |
| National Gallery | - - - | 2,500 - - | - - - | 14 |
| Queen's Colleges | - - - | 4,950 - - | - - - | 15 |
| TOTAL, CLASS IV. £. | 25,000 - - | 12,214,610 - - | - - - | 16 |
| CLASS V. | | | | |
| FOREIGN and COLONIAL SERVICES. | | | | |
| Diplomatic and Consular Services | 10,000 - - | 497,335 - - | - - - | 17 |
| Uganda, Central and East Africa Protectorates, and Uganda Railway | - 5 - | 566,963 - - | - - - | 18 |
| Colonial Services, including South Africa | - - - | 606,706 - - | - - - | 19 |
| Cyprus, Grant-in-Aid | - - - | 13,000 - - | - - - | 20 |
| Subsidies to Telegraph Companies | - - - | 81,241 - - | - - - | 21 |
| Treasury Chest Fund | - 11 2 | 2,847 - - | - - - | 22 |
| TOTAL, CLASS V. £. | 10,000 16 2 | 1,768,092 - - | - - - | 23 |

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issued for Supply Services—*continued.*

| | Total. | Total Issues in the Year. | Surplus Balances written off. | | Balances of Grants unissued from the Exchequer on 31st March 1900. |
|---|---|---|---|---|---|
| | | | Out of Grants of | Amount. | |
| | 5. | 6. | 7. | 8. | 9. |
| | £. s. d. | £. s. d. | | £. s. d. | £. s. d. |
| 1 | 8,753,986 - - | 8,733,696 4 10 | 1899–1900 | 289 15 2 | 20,000 - - |
| 2 | 584,793 - - | 584,118 6 4 | - „ - | 674 13 8 | — |
| 3 | 170,030 - - | 169,316 14 6 | - „ - | 713 5 6 | — |
| 4 | 11,149 - - | 10,348 2 1 | - „ - | 800 17 11 | — |
| 5 | 5,481 - - | 5,444 2 - | - „ - | 36 18 - | — |
| 6 | 12,000 - - | 10,679 8 9 | - „ - | 1,320 11 3 | — |
| 7 | 36,724 - - | 36,707 7 7 | - „ - | 16 12 5 | — |
| 8 | 105,700 - - | 105,557 9 5 | - „ - | 142 10 7 | — |
| 9 | 9 - - | - - - | - „ - | 9 - - | — |
| 10 | 1,307,861 - - | 1,304,591 3 8 | 1898–99 | 3,269 16 4 | — |
| 11 | 3,400 - - | 3,400 - - | — | — | — |
| 12 | 1,240,117 - - | 1,208,257 13 4 | 1898–99<br>1899–1900 | 19,000 - -<br>859 6 8 | 12,000 - - |
| 13 | 910 - - | 908 9 7 | - „ - | 1 10 5 | — |
| 14 | 2,500 - - | 2,489 19 1 | - „ - | 10 11 | — |
| 15 | 4,950 - - | 4,950 - - | — | — | — |
| 16 | 12,239,610 - - | 12,180,465 1 2 | - - - | 27,144 18 10 | 32,000 - - |
| 17 | 507,335 - - | 478,579 16 3 | 1898–99<br>1899–1900 | 10,000 - -<br>18,755 3 9 | — |
| 18 | 566,963 5 - | 566,962 15 - | 1898–99 | - 5 - | - 5 - |
| 19 | 606,706 - - | 566,706 - - | — | — | 40,000 - - |
| 20 | 13,000 - - | 13,000 - - | — | — | — |
| 21 | 81,241 - - | 81,241 - - | — | — | — |
| 22 | 2,847 11 2 | 2,846 2 4 | 1898–99 | - 11 2 | - 17 8 |
| 23 | 1,778,092 16 2 | 1,709,335 13 7 | - - | 28,755 19 11 | 40,001 2 8 |

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DETAILED STATEMENT of Amount

| SERVICES. | GRANTS. Balances of former Years unissued from the Exchequer. | For the Year 1899–1900 (including Supplemental Grants). | For Deficiencies of Grants of former Years. | |
|---|---|---|---|---|
| 1. | 2. | 3. | 4. | |
| CIVIL SERVICES—*continued.* | | | | |
| CLASS VI. | £. s. d. | £. s. d. | £. s. d. | |
| NON-EFFECTIVE and CHARITABLE SERVICES. | | | | |
| Superannuations and Retired Allowances | . . . | 567,628 - - | . . . | 1 |
| Merchant Seamen's Fund, Pensions, &c. | . . . | 5,130 - - | . . . | 2 |
| Savings Banks and Friendly Societies Deficiency | . . . | 60,686 - - | . . . | 3 |
| Miscellaneous Charitable and other Allowances, Great Britain | . . . | 1,785 - - | . . . | 4 |
| Hospitals and Charities, Ireland | . . . | 17,497 - - | . . . | 5 |
| TOTAL, CLASS VI. £. | . . . | 652,726 - - | . . . | 6 |
| CLASS VII. | | | | |
| MISCELLANEOUS. | | | | |
| Temporary Commissions | 1,876 19 - | 31,675 - - | . . . | 7 |
| Miscellaneous Expenses | 272 17 6 | 17,500 - - | . . . | 8 |
| Congested Districts Board, Scotland | . . . | 20,000 - - | . . . | 9 |
| Repayments to Civil Contingencies Fund | - 7 4 | 14,251 - - | . . . | 10 |
| Repayments to the Local Loans Fund | - 11 7 | 23,327 - - | . . . | 11 |
| Paris Exhibition | . . . | 60,000 - - | . . . | 12 |
| TOTAL, CLASS VII. £. | 2,150 15 5 | 166,753 - - | . . . | 13 |
| Lord Kitchener of Khartoum | — | 30,000 - - | — | 14 |
| TOTAL CIVIL SERVICES £. | 144,252 - 1 | 22,878,001 - - | 10 - - | 15 |

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issued for Supply Services—*continued.*

| | Total. | Total Issues in the Year. | Surplus Balances written off. Out of Grants of | Surplus Balances written off. Amount. | Balances of Grants unissued from the Exchequer on 31st March 1900. |
|---|---|---|---|---|---|
| | 5. | 6. | 7. | 8. | 9. |
| | £. s. d. | £. s. d. | | £. s. d. | £. s. d. |
| 1 | 567,628 - - | 558,180 1 6 | 1899–1900 | 6,077 3 8 | 3,370 14 10 |
| 2 | 5,130 - - | 4,698 2 10 | - " - | 431 17 2 | — |
| 3 | 60,686 - - | 58,029 1 3 | - " - | 2,656 18 9 | — |
| 4 | 1,785 - - | 1,776 - 2 | - " - | 8 19 10 | — |
| 5 | 17,497 - - | 17,490 - - | - " - | 7 - - | — |
| 6 | 652,726 - - | 640,173 5 9 | - - | 9,181 19 5 | 3,370 14 10 |
| 7 | 33,551 19 - | 29,991 18 8 | 1898–99<br>1899–1900 | 1,876 19 -<br>1,683 1 4 | — |
| 8 | 17,772 17 6 | 17,068 16 10 | 1898–99<br>1899–1900 | 272 17 6<br>431 3 2 | — |
| 9 | 20,000 - - | 20,000 - - | — | — | — |
| 10 | 14,251 7 4 | 14,250 5 6 | 1898–99 | - 7 4 | - 14 6 |
| 11 | 23,327 11 7 | 23,326 17 6 | - " - | - 11 7 | - 2 6 |
| 12 | 60,000 - - | 60,000 - - | — | — | — |
| 13 | 168,908 15 5 | 164,637 18 6 | - - | 4,264 19 11 | - 17 - |
| 14 | 30,000 - - | 30,000 - - | - - | — | — |
| 15 | 23,022,263 - 1 | 22,530,000 - - | — | 311,881 5 7 | 180,381 14 6 |



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DETAILED STATEMENT of Amount

| SERVICES. | GRANTS. | | | |
|---|---|---|---|---|
| | Balances of former Years unissued from the Exchequer. | For the Year 1899–1900 (including Supplemental Grants). | For Deficiencies of Grants of former Years. | |
| 1. | 2. | 3. | 4. | |
| REVENUE DEPARTMENTS, &c. | £. s. d. | £. s. d. | £. s. d. | |
| Customs | 235,590 2 2 | 846,600 - - | - - - | 1 |
| Inland Revenue | 442,801 2 10 | 1,966,232 - - | - - - | 2 |
| Post Office | 854,456 12 5 | 8,552,385 - - | - - - | 3 |
| Telegraph Service | 1,108 12 4 | 3,638,390 - - | - - - | 4 |
| Packet Service | 1,803 10 8 | 780,915 - - | - - - | 5 |
| TOTAL, REVENUE DEPARTMENTS £. | 1,535,760 - - | 15,785,022 - - | - - - | 6 |

SUMMARY OF THE

| | | | | |
|---|---|---|---|---|
| NAVAL AND MILITARY SERVICES | 8,242 15 8 | 70,258,800 - - | 100 - - | 7 |
| CIVIL SERVICES | 144,252 - 1 | 22,878,001 - - | 10 - - | 8 |
| REVENUE DEPARTMENTS, &c. | 1,535,760 - - | 15,785,022 - - | - - - | 9 |
| £. | 1,688,254 15 9 | 108,921,823 - - | 110 - - | 10 |

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issued for Supply Services—*continued.*

| | Total. | Total Issues in the Year. | Surplus Balances written off. | | Balances of Grants unissued from the Exchequer on 31st March 1900. |
|---|---|---|---|---|---|
| | | | Out of Grants of | Amount. | |
| | 5. | 6. | 7. | 8. | 9. |
| | £. s. d. | £. s. d. | | £. s. d. | £. s. d. |
| 1 | 1,082,190 2 2 | 840,000 - - | 1898-99 | 14,918 7 - | 227,271 15 2 |
| 2 | 2,409,033 2 10 | 1,960,000 - - | " | 5,863 14 1 | 443,169 8 9 |
| 3 | 9,407,341 12 5 | 8,480,000 - - | " | 73,069 16 - | 854,271 16 5 |
| 4 | 3,639,498 12 4 | 3,601,000 - - | 1898-99<br>1899-1900 | 1,108 12 4<br>18,187 - 9 | 19,202 19 3 |
| 5 | 782,718 10 3 | 760,000 - - | 1898-99<br>1899-1900 | 1,803 10 3<br>1,176 16 2 | 19,738 3 10 |
| 6 | 17,320,782 - - | 15,641,000 - - | | 116,127 16 7 | 1,563,654 3 5 |

## FOREGOING DETAILS.

| | | | | | |
|---|---|---|---|---|---|
| 7 | 70,267,142 15 8 | 69,600,000 - - | | 256,751 11 10 | 410,391 3 10 |
| 8 | 23,022,263 - 1 | 22,530,000 - | | 311,881 5 7 | 180,381 14 6 |
| 9 | 17,320,782 - - | 15,641,000 - - | | 116,127 16 7 | 1,563,654 3 5 |
| 10 | 110,610,187 15 9 | 107,771,000 - - | | 684,760 14 - | 2,154,427 1 9 |



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DETAILED STATEMENT of Amount issued for Supply Services—*continued.*

The Issues for SUPPLY SERVICES in the YEAR 1899–1900, as shown in the foregoing STATEMENT, were made out of the following GRANTS.

| SERVICES. | Supply Grants of 1898–99. | Supply Grants of 1899–1900. (Including Supplementary Grants, and Grants for Deficiencies.) | TOTAL ISSUES. |
|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. |
| ARMY | - - - | 43,552,900 - - | 43,552,900 - - |
| ORDNANCE FACTORIES | - - - | 47,100 - - | 47,100 - - |
| NAVY | - - - | 26,000,000 - - | 26,000,000 - - |
| CIVIL SERVICES | 31,915 15 11 | 22,498,084 4 1 | 22,530,000 - - |
| REVENUE DEPARTMENTS, &c., viz. :— | | | |
| Customs | 220,671 15 2 | 619,328 4 10 | 840,000 - - |
| Inland Revenue | 436,937 8 9 | 1,523,062 11 3 | 1,960,000 - - |
| Post Office | 781,386 16 5 | 7,698,613 3 7 | 8,480,000 - - |
| Telegraph Service | - - - | 3,601,000 - - | 3,601,000 - - |
| Packet Service | - - | 760,000 - - | 760,000 - - |
| TOTAL AMOUNT issued for SUPPLY SERVICES £. | 1,470,911 16 3 | 106,300,088 3 9 | 107,771 000 - - |

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DETAILED STATEMENT of Amount issued for Supply Services—*continued.*

## WAYS AND MEANS GRANTS.

MEMORANDUM of the application of the Balances of the Grants of Ways and Means remaining unissued on 1st April 1899, and of the Grants for the Year 1899–1900.

| | £. s. d. | £. s. d. |
|---|---|---|
| Balance remaining unissued on 1st April 1899, of Grants for the Year 1898–99 - - - - - - - - - - - | - - - | 1,688,254 15 9 |
| Amount of Grants out of the Consolidated Fund in the Year 1899–1900, viz. :— | | |
| Per Act 62 Vict. c. 2 (1899) - - - - - - - | 29,596,900 – – | |
| „ 62 & 63 Vict. c. 49 (1899) - - - - - - | 55,858,263 – – | |
| „ 63 Vict. c. 1 (1899) - - - - - - - | 10,000,000 – – | |
| „ 63 Vict. c. 1 (1900) - - - - - - - | 13,000,000 – – | |
| „ 63 Vict. c. 3 (1900) - - - - - - - | 466,770 – – | |
| | | 108,921,933 – – |
| TOTAL - - £. | | 110,610,187 15 9 |

*Deduct*,—Amount of Issues for Supply Services, and Surplus Balances written off in the Year (as per preceding Statement), out of the Ways and Means Grants of the undermentioned Years, viz. :—

| | 1898–99. | 1899–1900. | |
|---|---|---|---|
| | £. s. d. | £. s. d. | |
| Issues - - - - - - - - - | 1,470,911 16 3 | 106,300,088 3 9 | |
| Surplus Balances written off in respect of Grants of 1897–98 - - - - - - | 2 2 – | 106 11 7 | |
| Ditto - - - ditto - - - 1898–99 | 217,340 17 6 | 467,311 2 11 | |
| £. | 1,688,254 15 9 | 106,767,505 18 3 | 108,455,760 14 – |
| Balance of Ways and Means Grants remaining unissued on 31st March 1900 (equal to Balance of Grants in Supply as detailed on pages 73 to 83) - £. | | | 2,154,427 1 9 |



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# STATEMENTS

RELATIVE TO THE

# NATIONAL DEBT.

(*See* page 98 for Contingent or Nominal Liabilities.)


| | Pages. |
|---|---|
| DEBT CREATED AND REDUCED IN YEAR ENDED 31ST MARCH, 1900 - | 88 and 89 |
| AMOUNT ISSUED ON ACCOUNT OF SINKING FUNDS AND APPLICATION THEREOF - - - - - - - - - - - - - - | 90 |
| DETAILS OF THE CAPITAL ACCOUNT OF THE NATIONAL DEBT ON 31ST MARCH, 1900 - - - - - - - - - - - - | 91 to 94 |
| AMOUNT OF THE GROSS CAPITAL LIABILITIES OF THE STATE, THE ESTIMATED ASSETS, AND THE EXCHEQUER BALANCES - - - | 95 |




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# NATIONAL DEBT.

STATEMENT showing Transactions in connection with the CREATION or REDUCTION of the NATIONAL DEBT, in the Year ended 31st March, 1900.

| * DEBT ON WHICH INTEREST IS INCLUDED IN THE PERMANENT OR FIXED ANNUAL CHARGE. | £. s. d. | £. s. d. |
|---|---|---|
| I.—FUNDED DEBT: | | |
| On which Interest was included in the Permanent or Fixed Annual Charge, at 31st March, 1899 - - - | — | 583,186,305 6 11 |
| *Created* in the Year ended 31st March, 1900 - - - | Nil. | |
| *Reduced* in the Year ended 31st March, 1900, by :— | | |
| (1.) Stock cancelled in exchange for Terminable Annuities of 873,715*l.* (Savings Banks Annuities), created under Section 17 (2) of Finance Act, 1899 (62 & 63 Vict. c. 9) - - - - - - - - | 15,000,000 - - | |
| (2.) Book Debt cancelled in exchange for Terminable Annuities of 745,215*l.* (Book Debt Annuities), created under Section 17 (4) of Finance Act, 1899 (62 & 63 Vict. c. 9) - - - - - - - - | 13,000,000 - - | |
| (3.) Stock transferred for the purchase of Life Annuities, including 951,907*l.* 1*s.* 5*d.*, purchased with money received for said Annuities, per 10 Geo. 4, c. 24; 16 & 17 Vict. c. 45; 27 & 28 Vict. c. 43; 45 & 46 Vict. c. 51; and 51 & 52 Vict. c. 15 - - - | 1,044,189 12 10 | |
| (4.) Stock transferred for the purchase of Annuities for terms of years, including 2,752*l.* 17*s.* 9*d.* purchased with money received for said Annuities, per 10 Geo. 4, c. 24, and 51 & 52 Vict. c. 15 - - - | 4,119 19 9 | |
| (5.) Stock purchased with New Sinking Fund, per 38 & 39 Vict. c. 45, s. 3† - - - - - - | 1,296,824 6 7 | |
| (6.) Stock purchased with the Sinking Fund Annuity, 1884, per 47 & 48 Vict. c. 23, s. 3, "National Debt (Conversion of Stock) Act, 1884"† - - - - | 15,864 10 10 | |
| (7.) Stock purchased with money received for redemption of Land Tax, per 53 Geo. 3, c. 123, and subsequent Acts - - - - - - - - | 138,985 2 4 | |
| (8.) Stock purchased on account of Surplus Land Tax, per 43 & 44 Vict. c. 19, s. 114 - - - - | 46,775 12 3 | |
| (9.) Stock purchased with money received for Composition of Stamp Duty on transfers of Stock or Annuities, per 43 & 44 Vict. c. 20, s. 55 - - - | 21,336 1 3 | |
| (10.) Stock purchased with money received under 41 & 42 Vict. c. 63, "Prison (Officers' Superannuation) Act, 1878," per 45 & 46 Vict. c. 72 - - - - | 2,059 11 6 | |
| (11.) Stock purchased with money received in respect of Foreshores, per 29 & 30 Vict. c. 62 - - - - | 3,762 9 9 | |
| (12.) Stock purchased with money received in respect of forfeited Deposits in the Post Office Savings Bank and Trustee Savings Banks - - - - - - | 432 5 1 | |
| (13.) Stock purchased on account of Donations and Bequests, per 29 Vict. c. 11, s. 6 - - - - | 166 2 9 | |
| (14.) Stock purchased, per 61 & 62 Vict. c. 10, s. 15, with money received in respect of Suez Canal Shares drawn for repayment - - - - - | 4,892 1 4 | |
| | | 30,579,407 16 3 |
| Funded Debt on 31 March, 1900, on which Interest is included in the Permanent or Fixed Annual Charge (for details, *see* page 91) - - - - | £. | 552,606,897 10 8 |

* For the details of the Permanent or Fixed Annual Charge, *see* pages 38 to 41.
† *See* Sinking Fund Statement, page 90.

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## NATIONAL DEBT—*continued.*

TRANSACTIONS in connection with the Creation or Reduction of National Debt, &c.—*continued.*

| | £. s. d. | £. s. d. |
|---|---|---|
| II.—ESTIMATED CAPITAL VALUE OF TERMINABLE ANNUITIES: | | |
| On 31st March 1899 | | 36,243,280 – – |
| On 31st March 1900 (for details, *see* page 92) | | 60,238,885 – – |
| Increase in Year ended 31st March 1900 | £. | 23,995,605 – – |
| III.—UNFUNDED DEBT: | | |
| FOR Supply on 31st March 1899 | | 8,133,000 – – |
| TREASURY BILLS outstanding on 31st March 1899 | 8,133,000 – – | |
| *Created* in the Year ended 31st March 1900 to replace Treasury Bills paid off | 10,133,000 – – | |
| | 18,266,000 – – | |
| *Reduced* in the Year ended 31st March 1900— | | |
| By Bills paid off | 10,133,000 – – | |
| TREASURY BILLS outstanding on 31st March 1900 | | 8,133,000 – – |
| Unfunded Debt on 31st March 1900, on which Interest is included in the Permanent or Fixed Annual Charge (for details, *see* page 93) | £. | 8,133,000 – – |
| DEBT ON WHICH INTEREST IS EXCLUDED FROM THE PERMANENT OR FIXED ANNUAL CHARGE. | | |
| UNFUNDED DEBT: | £. s. d. | |
| *Created* in the year under the Treasury Bills Act, 1899 (63 Vict. c. 2, Sess. 2):— | | |
| New Treasury Bills | 8,000,000 – – | |
| To replace Treasury Bills paid off | 3,000,000 – – | |
| | 11,000,000 – – | |
| *Reduced* in the year ended 31 March 1900:— | | |
| By Bills paid off | 3,000,000 – – | |
| Treasury Bills outstanding on 31 March 1900 | | 8,000,000 – – |
| Unfunded Debt on 31 March 1900, on which Interest is excluded from the Permanent or Fixed Annual Charge (for details *see* page 93) | £. | 8,000,000 – – |

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## NATIONAL DEBT—*continued.*

TRANSACTIONS in connection with the Creation or Reduction of National Debt, &c.—*continued*

## SINKING FUNDS.

STATEMENT of the Amounts issued from the Exchequer in the Year ended 31st March 1900, on account of SINKING FUNDS; and of the Application of the same by the Commissioners for the REDUCTION of the NATIONAL DEBT.

| I.—ISSUES FROM THE CONSOLIDATED FUND: | £. s. d. |
|---|---|
| OLD SINKING FUND: | |
| Amount issued under the Act 38 & 39 Vict. c. 45, s. 5, for the Year to 31st March 1899 (Surplus Income) - - - - - - - | 185,957 13 1 |
| NEW SINKING FUND: | |
| Amount issued under the Act 38 & 39 Vict. c. 45, s. 3, for the Year to 31st March 1900 - - - - - - - - - - - - - - - | 19,875 12 4 |
| SINKING FUND ANNUITY, per 47 & 48 Vict. c. 23, s. 3, "National Debt (Conversion of Stock) Act, 1884,"—created to extinguish the increase in the nominal capital amount of the National Debt, due to conversion of 3 per Cent. Stock into 2¾ per Cent. and 2½ per Cent. Stock—for the Year to 31st March 1900 - - - - - - - - - - - - - | 15,547 5 - |
| TOTAL AMOUNT issued from the Exchequer in Year ended 31st March 1900 - - - - - - - - - - £. | 221,380 10 5 |
| *Add,*—Balance unapplied at 31st March 1899 - - - - - | 1,394,458 19 8 |
| TOTAL - - - £. | 1,615,839 10 1 |

II.—APPLICATION OF THE ABOVE:

| — | Amount applied to Reduction of Debt. | Amount and Nature of Capital Debt purchased therewith, and Cancelled. | | Average Price of Stock Cancelled. |
|---|---|---|---|---|
| | £. s. d. | £. s. d. | FUNDED DEBT: | £. s. d |
| — | 1,429,881 17 - | 1,312,688 17 5 | 2¾ per Cent. Consolidated Stock | 108 18 6 |
| | | | TEMPORARY ADVANCES: | |
| — | 185,957 13 1 | 185,957 13 1 | Repaid to the Bank of England for advances made to the Exchequer on account of the Deficiency of the Consolidated Fund, per Act 29 & 30 Vict. c. 39, s. 12. | — |
| — | 1,615,839 10 1 | 1,498,646 10 6 | | |

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# NATIONAL DEBT.—CAPITAL ACCOUNT.

DETAILED STATEMENT of the CAPITAL ACCOUNT of the NATIONAL DEBT on the 31st March 1900.

| DEBT ON WHICH INTEREST IS INCLUDED IN THE **PERMANENT** OR FIXED ANNUAL CHARGE. | On 31st MARCH 1900. | | |
|---|---|---|---|
| | Bank of England. | Bank of Ireland. | TOTAL. |
| I.—FUNDED DEBT: | £. s. d. | £. s. d. | £. s. d. |
| (1.) 2¾ per Cent. Consols (51 Vict. c. 2, & 52 Vict. c. 4) - - - | 487,345,429 2 11 | 15,311,703 10 1 | 502,657,132 13 – |
| (2.) 2¾ per Cents. (1905) (47 & 48 Vict. c. 23) - - - - - - | 4,585,557 16 3 | 50,433 13 3 | 4,635,991 9 6 |
| (3.) 2½ per Cents. (16 Vict. c. 23, &c.) | 31,357,183 18 10 | 310,720 4 8 | 31,667,904 3 6 |
| £ | 523,288,170 18 – | 15,672,857 8 – | 538,961,028 6 – |
| (4.) DEBTS to the BANKS OF ENGLAND and IRELAND (2¾ per Cent.) - | 11,015,100 – – | 2,630,769 4 8 | 13,645,869 4 8 |
| **Bank of England.—Original Capital:** | | | |
| 1694: Act 5 & 6 W. and M. c. 20 - - - - £ 1,200,000 | | | |
| 1708: Act 7 Anne, c. 7 - 400,000 | | | |
| 1742: Act 15 G. 2, c. 13 - 1,600,000 | | | |
| £ 3,200,000 | | | |
| **Capital purchased of the South Sea Company:** | | | |
| 1721: Act 8 G. 1, c. 21 (residue of capital of 4,000,000*l.* purchased of the South Sea Company) - - £ 2,328,300 | | | |
| **Other Advances to Government:** | | | |
| 1716: Act 3 G. 1, c. 8, balance of 2,000,000*l.* of Exchequer Bills cancelled - - - - - - £ 500,000 | | | |
| 1727: 1 G. 2, c. 8, Advance to Government - - - - - £ 1,750,000 | | | |
| 1728: 2 G. 2, c. 3, Advance to Government - - - - - £ 1,250,000 | | | |
| 1746: 19 G. 2, c. 6, Exchequer Bills delivered up to be cancelled - - - - - - £ 986,800 | | | |
| £11,015,100 | | | |
| **Bank of Ireland:** | | | |
| 1782: Act 21 & 22 G. 3, c. 16 (Irish currency, 600,000*l.*) - £ 553,846 s. 3 d. 1 | | | |
| 1797: Act 37 G. 3, c. 50 (Irish Currency, 500,000*l.*) - - 461,538 9 3 | | | |
| 1808: Act 48 G. 3, c. 103 (Irish Currency, 1,250,000*l.*) - 1,153,846 3 1 | | | |
| 1821: Act 2 G. 4, c. 72 (Irish Currency, 500,000*l.*) - - 461,538 9 3 | | | |
| £. 2,630,769 4 8 | | | |
| TOTAL FUNDED DEBT on which INTEREST is *included* in the PERMANENT or FIXED ANNUAL CHARGE - - - £. | 534,303,270 18 – | *18,303,626 12 8 | †552,606,897 10 8 |

* *See* Note † on page 94.

† *See* Note ‡ on page 94.

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## NATIONAL DEBT—CAPITAL ACCOUNT—*continued.*

CAPITAL ACCOUNT of the National Debt on the 31st March 1900—*continued.*

| | TOTAL. |
|---|---|
| II.—TERMINABLE ANNUITIES. | |
| ESTIMATED CAPITAL VALUE: * | £. |
| (1.) Annuities for Life and Terms of Years: | |
| Per 10 Geo. 4, c. 24; 3 Will. 4, c. 14; 7 & 8 Vict. c. 83; 16 & 17 Vict. c. 45; 27 & 28 Vict. c. 43; 45 & 46 Vict. c. 51; and 51 & 52 Vict. c. 15; (1,314,718*l.* 11*s.* 10*d.*) - - - - - - | 12,652,660 |
| (2.) Red Sea and India Telegraph Company's Annuity, created in 1862 and expiring in 1908, per 25 & 26 Vict. c. 39 (36,000*l.*)† - - - - | 260,468 |
| (3.) Annuities created by the National Debt Act, 1883 (46 & 47 Vict. c. 54); National Debt and Local Loans Act, 1887 (50 & 51 Vict. c. 16); National Debt (Supplemental) Act, 1888 (51 & 52 Vict. c. 15), and the Finance Act, 1899 (62 & 63 Vict. c. 9): | |
| (*a*) "Converted Annuities" (684,022*l.*), expiring in 1904, representing annuities which were to cease in 1885 (46 & 47 Vict. c. 54) - - | 2,431,173 |
| (*b*) Chancery Funds Annuity (2,943,370*l.*), expiring in 1904 (51 & 52 Vict. c. 15) - - - - - - - - | *11,345,017 |
| (*c*) Savings Banks Annuities (578,964*l.*) expiring in 1911–12 (50 & 51 Vict. c. 16 and 62 & 63 Vict. c. 9) *in lieu of Annuities expiring 1901–2* | *5,642,167 |
| (*d*) Savings Banks Annuities (873,715*l.*), expiring in 1922–23, in lieu of 15,000,000*l.* Stock cancelled (62 & 63 Vict. c. 9) - - - | *14,653,718 |
| (*e*) Book Debt Annuities (745,215*l.*) expiring in 1922, in lieu of 13,000,000*l.* Book Debt cancelled (62 & 63 Vict. c. 9) - - - | 12,518,703 |
| (4.) Minor Annuities: | |
| (*a*) Trustee Savings Banks Deficiency annuity, created in 1881 and expiring in 1908 (43 & 44 Vict. c. 36) (83,672*l.* 12*s.*) - - - | 608,429 |
| (*b*) Annuity created in 1884, in consideration of the cancellation of Consols and creation of similar amount of 2½ per Cent. Stock, expiring in 1903 (26 Vict. c. 14, 46 & 47 Vict. c. 54, and 47 Vict. c. 2) (35,121*l.*) | 126,550 |
| ‡(*c*) Sinking Fund Annuity created in 1884, to extinguish the increase in the nominal capital amount of the National Debt due to the conversion of 3 per Cent. Stock into 2¾ and 2½ per Cent. Stock, expiring in 1934 (47 & 48 Vict. c. 23, s. 3) (15,547*l.* 5*s.*) - - - - | — |
| TOTAL Estimated Capital Value of Terminable Annuities included in Permanent or Fixed Annual Charge - - - - - £. | 60,238,885 |

* The Chancery Funds Annuity and the Savings Banks Annuities are valued at the amount of 2¾ per Cent. Stock remaining unreplaced at 31st March 1900, and the capital value of the other Terminable Annuities is computed in 2¾ per Cent. Consols based on the average price of that Stock in the calendar year 1899.

† *See* Note * on page 94.

‡ This Annuity does not represent an additional liability, because it is applicable to the purchase and cancellation of Stock, like the New Sinking Fund.

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## NATIONAL DEBT.—CAPITAL ACCOUNT—*continued.*

CAPITAL ACCOUNT of the National Debt on the 31st March 1900—*continued.*

III.—UNFUNDED DEBT:

**For Supply:**

TREASURY BILLS:

| | Three Months' Bills. | Six Months' Bills. | Twelve Months' Bills. | TOTAL. £. s. d. |
|---|---|---|---|---|
| | £. | £. | £. | |
| Dated 30th August 1899 - | - - - | - - - | 1,588,000 | |
| „ 4th October 1899 - | - - - | 1,325,000 | — | |
| „ 6th January 1900 - | - - - | 2,000,000 | — | |
| „ 2nd March 1900 - | - - - | - - - | 1,500,000 | |
| „ 30th March 1900 - | - - - | - - - | 1,720,000 | |
| £. | - - - | 3,325,000 | 4,808,000 | 8,133,000 - - |

| | | |
|---|---|---|
| TOTAL UNFUNDED DEBT on which Interest is *included* in the PERMANENT or FIXED ANNUAL CHARGE - - - - - - - - - - - - | £. | 8,133,000 - - |
| TOTAL CAPITAL on which Interest is *included* in the PERMANENT or FIXED ANNUAL CHARGE - - - - - - - - - - - - | £. | 620,978,782 10 8 |

## DEBT ON WHICH INTEREST IS EXCLUDED FROM THE PERMANENT OR FIXED ANNUAL CHARGE.

UNFUNDED DEBT:

UNDER THE TREASURY BILLS ACT, 1899 (63 VICT. C. 2, SESS. 2):

TREASURY BILLS:

| | Three Months' Bills. | Six Months' Bills. | Twelve Months' Bills. | |
|---|---|---|---|---|
| | £. | £. | £. | |
| Dated 15th November 1899 | - - - | 2,000,000 | 1,000,000 | |
| „ 20th November 1899 | - - - | - - - | 500,000 | |
| „ 6th January 1900 - | - - - | - - - | 1,000,000 | |
| „ 2nd March 1900 - | - - - | - - - | 500,000 | |
| „ 30th March 1900 - | 1,500,000 | 1,500,000 | — | |
| £. | 1,500,000 | 3,500,000 | 3,000,000 | 8,000,000 - - |

| | | |
|---|---|---|
| TOTAL CAPITAL on which Interest is *excluded* from the PERMANENT or FIXED ANNUAL CHARGE - - - - - - - - - - - - | £. | 8,000,000 - - |

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## NATIONAL DEBT.—CAPITAL ACCOUNT—*continued.*

CAPITAL ACCOUNT of the National Debt on the 31st March 1900—*continued.*

### SUMMARY.

| | Bank of England. | Bank of Ireland. | TOTAL. |
|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. |
| FUNDED DEBT, *included* in the PERMANENT or FIXED ANNUAL CHARGE - | 534,303,270 18 – | †18,303,626 12 8 | ‡552,606,897 10 8 |
| TERMINABLE ANNUITIES: Estimated Capital Value, *included* in the Permanent or Fixed Annual Charge - | 60,238,885 – – | - - - | *60,238,885 – – |
| UNFUNDED DEBT, *included* in the PERMANENT or FIXED ANNUAL CHARGE - | 8,133,000 – – | - - - | 8,133,000 – – |
| UNFUNDED DEBT, *excluded* from the PERMANENT or FIXED ANNUAL CHARGE - | 8,000,000 – – | - - - | 8,000,000 – – |
| TOTAL UNFUNDED DEBT - - £. | 16,133,000 – – | - - - | 16,133,000 – – |
| GRAND TOTAL - - - £. | 610,675,155 18 – | 18,303,626 12 8 | 628,978,782 10 8 |

For additional Capital Liabilities, *see* page 95.

| | £. s. d. |
|---|---|
| † Funded Debt in Ireland, at 31st March 1899 - - - - - - - - - - - - - - | 18,486,613 11 5 |
| *Add*,—Stock transferred from England to Ireland in the Year ended 31st March 1900 - - - | 1,645,294 7 6 |
| | 20,131,907 18 11 |
| *Deduct*,—Stock transferred from Ireland to England in the Year ended 31st March 1900 - - | 1,828,281 6 3 |
| Funded Debt in Ireland, at 31st March 1900 - - - £ | 18,303,626 12 8 |

‡ Of this Amount the Sum of 2,489,860*l.* 4*s.* 3*d.*, stands in the names of the National Debt Commissioners on account of Unclaimed Stock and Dividends, viz.:—

| | | £. s. d. | £. s. d. |
|---|---|---|---|
| Balance of Unclaimed Stock in Commissioners' names at the 31st March 1899 - - - - - - - - - - | England - - | 869,199 9 2 | 897,276 8 10 |
| | Ireland - - | 28,076 19 8 | |
| Transferred to Commissioners in the Year ended 31st March 1900 - - - - - - - - - - - - - - | England - - | 30,657 4 5 | 31,066 7 4 |
| | Ireland - - | 409 2 11 | |
| | | | 928,342 16 2 |
| Re-transferred to Claimants in the Year ended 31st March 1900 - - - - - - - - - - - - - - | England - - | 8,053 14 3 | 9,363 10 2 |
| | Ireland - - | 1,309 15 11 | |
| *Balance of Unclaimed Stock* at 31st March 1900 - - | England - - | 891,802 19 4 | 918,979 6 – |
| | Ireland - - | 27,176 6 8 | |
| Balance of Stock purchased with Unclaimed Dividends to 31st March 1900 - | | | 1,570,880 18 3 |
| TOTAL STOCK - - - £. | | | 2,489,860 4 3 |

The following Annuities are also Unclaimed, viz.:—

| | £. s. d. |
|---|---|
| Red Sea and India Telegraph Annuities - - - - - - - - - - - - - - | 127 – – |

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# NATIONAL DEBT.

STATEMENT showing the AGGREGATE GROSS CAPITAL LIABILITIES of the State, the ESTIMATED ASSETS, and also the EXCHEQUER BALANCES, on the 31st March 1899, and 31st March 1900.

| | On 31st MARCH 1899. | On 31st MARCH 1900. | Increase (+) or Decrease (—) in the Year ended 31st March 1900. |
|---|---|---|---|
| | £. | £. | £. |
| Funded Debt | 583,186,305 | 552,606,898 | — 30,579,407 |
| Terminable Annuities: Estimated Capital Value | 36,243,280 | 60,238,885 | + 23,995,605 |
| Unfunded Debt | 8,133,000 | 16,133,000 | + 8,000,000 |
| | 627,562,585 | 628,978,783 | + 1,416,198 |
| Other Capital Liabilities: * | | | |
| (1.) Estimated Capital Value of Terminable Annuities created under Imperial Defence Act, 1888, Part I. (51 & 52 Vict. c. 32) | 187,893 | 95,335 | — 92,558 |
| (2.) Capital Value Russian Dutch Loan Annuity (54 & 55 Vict. c. 26) | 312,441 | 277,305 | — 35,136 |
| (3.) Under Barracks Act, 1890 (53 and 54 Vict. c. 25) | 2,829,029 | 2,810,014 | — 19,015 |
| (4.) Under Telegraph Acts, 1892 to 1899 | 1,222,276 | 1,456,145 | + 233,869 |
| (5.) Under Uganda Railway Act, 1896 (59 & 60 Vict. c. 38) | 1,969,722 | 3,060,368 | + 1,090,646 |
| (6.) Under Public Offices (Acquisition of Site) Act, 1895, Session 2 (59 Vict. c. 5) | 455,381 | 454,903 | — 478 |
| (7.) Under Public Offices (Whitehall) Site Act, 1897 (60 & 61 Vict. c. 27) | 501,638 | 515,294 | + 13,656 |
| (8.) Under Royal Niger Company Act, 1899 (62 and 63 Vict. c. 43) | — | 823,590 | + 823,590 |
| (9.) Under Naval Works Acts, 1895 and 1899 | — | 693,528 | + 693,528 |
| | 7,478,380 | 10,186,482 | + 2,708,102 |
| TOTAL Gross Liabilities £. | 635,040,965 | 639,165,265 | + 4,124,300 |
| Estimated Assets: | | | |
| (1.) Estimated Market Value of Suez Canal Shares | 26,451,000 | 24,312,000 | — 2,139,000 |
| (2.) Amount of Advances from the Exchequer for Loans, &c., unrepaid: | | | |
| (a) Sardinian Loan | 285,359 | 213,384 | — 71,975 |
| (b) Bullion | 220,000 | 500,000 | + 280,000 |
| (3.) Moiety of Estimated Capital Value of Red Sea and India Telegraph Company's Annuity, repayable by Indian Government | 140,727 | 130,234 | — 10,493 |
| (4.) Present Value of the Annuity payable by the Australian Colonies, under the Imperial Defence Act, 1888, Part I. (51 & 52 Vict. c. 32) | 57,875 | 24,843 | — 33,032 |
| TOTAL Estimated Assets £. | 27,154,961 | 25,180,461 | — 1,974,500 |
| Exchequer Balances at the Banks of England and Ireland £. | 8,919,173 | 3,517,047 | — 5,402,126 |

* In addition to the liabilities given here, there are sundry contingent liabilities, as detailed on pages 98 and 99, which the State is not likely to be called upon, to any material extent, to discharge.

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# MISCELLANEOUS STATEMENTS.


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| CONTINGENT OR NOMINAL LIABILITIES | 98 & 99 |
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| PUBLIC LOANS | 102 |
| UNREPAID ADVANCES MADE TO COLONIAL GOVERNMENTS, &c., FROM VOTES OF PARLIAMENT, &c. | 103 |
| ACCOUNT OF DUTIES COLLECTED FOR LOCAL AUTHORITIES BY IMPERIAL OFFICERS, AND PAYMENTS TO LOCAL TAXATION ACCOUNTS IN 1899–1900 | 104 & 105 |




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## STATEMENT of **CONTINGENT** or **NOMINAL LIABILITIES.**

| | Original Liability. | Subsequent Reductions (Net). | Liability on 31st March 1900. | REMARKS. |
|---|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. | |
| I.—Supreme Court of Judicature, England: | | | | |
| Liability to Suitors - - | 2,764,744 1 10 | 432,859 13 1 | 2,331,884 8 9 | This liability represents money belonging to suitors of the Court of Chancery and standing to their credit in the books of the Pay Office of the Supreme Court. Prior to 1869 such money was invested in Government Securities, and the interest was charged with the payment of the Salaries, &c., and expenses of certain officers of the Court. In 1869, by the Act 32 & 33 Vict. c. 91, these charges were made payable out of the annual votes of Parliament, and the Government Securities representing the cash-book debt to suitors were transferred to the National Debt Commissioners and cancelled in 1870; the Consolidated Fund being thenceforward made liable for any claims arising in respect of the said debt to suitors. The nominal liability now remaining (2,331,884*l.* 8*s.* 9*d.*), which includes certain losses by fraud or error affecting suitors' money, for which the Consolidated Fund is contingently liable, is practically reduced to a considerable extent by the operation of investments of suitors' cash not required for current payments under the provisions of the Court of Chancery (Funds) Act, 1872; the assets now represented by these investments being considerably in excess of the liability in respect of them. |
| II.—Late Court of Bankruptcy, England: | | | | |
| Liability to Bankrupts' Estates, &c. | 1,434,499 9 7 | 478,346 13 9 | 956,152 15 10 | The Stock and cash available to cover this liability were transferred to the National Debt Commissioners in 1869 and 1870, and the Stock, together with similar Stock purchased with the cash so transferred, was cancelled under the provisions of the Act 32 & 33 Vict. c. 91. |
| III.—Bankruptcy Estates Account: | | | | |
| Liability to Bankrupts' Estates. | - - - | - - | 158,424 9 10 | Amount advanced under the provisions of the Acts 48 & 49 Vict. c. 47, 49 Vict. c. 12, and 50 & 51 Vict. c. 187 (Local), out of funds held by the Treasury in respect of bankrupts' estates (under the Bankruptcy Act, 1883), for the purchase of a site and the cost of buildings for the Bankruptcy Department, and for defraying the expenses of providing office accommodation for any officer or officers performing duties under the Bankruptcy Act, 1883. |
| IV.—Supreme Court of Judicature, Ireland: | | | | |
| (*a*) Fee and other Funds - | 163,285 5 3 | - - | 163,285 5 3 | Amount realised by the sale of Stock held on account of the Fee and other Funds of the Courts of Chancery and Exchequer in Ireland, and paid over to the Exchequer in 1868 under authority of Act 31 & 32 Vict. c. 88. |
| (*b*) Liability to Suitors - | 251,244 17 7 | - - | 251,244 17 7 | Amount of suitors' money appropriated towards the cost of buildings of the Courts of Law in Dublin, under various Acts, and to the cost of altering, &c., the Four Courts Library, under Act 57 Vict. c. 4. |
| (*c*) Liability to Suitors - | 7,905 16 11 | - - | 7,905 16 11 | Amount of loss arising from a deficiency in the accounts of a former Master of the Court of Chancery in Ireland, provided for by Acts 23 & 24 Geo. 3, c. 22, and 30 Geo. 3, c. 41. |
| Carried - - - | | £. | 3,868,897 14 2 | |

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STATEMENT of Contingent or Nominal Liabilities—*continued.*

| | Original Liability. | Subsequent Reductions (Net). | Liability on 31st March 1900. | REMARKS. |
|---|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. | |
| | Brought forward - - - | | 3,868,897 14 2 | |
| V.—Court of Bankruptcy, Ireland - | - - - | - - | 35,041 17 10 | Under the provisions of 20 & 21 Vict. c. 60, s. 295, certain stocks and moneys held by the late Court of Insolvent Debtors, Ireland, together with dividends declared on bankrupts' estates but unclaimed for 12 months, have been transferred to this "Unclaimed Dividend Account." Under the provisions of 40 & 41 Vict. c. 57, s. 85, 23,500*l.* stock, and 19,525*l.* 13*s.* 2*d.*, cash, available to meet claims against the account, have from time to time been transferred to the National Debt Commissioners, and the stock, together with other stock purchased with the cash so transferred, has been cancelled. The Consolidated Fund is consequently liable for claims which the cash balance standing to the credit of the account may be insufficient to meet. |
| VI.—Bank of England: | | | | |
| (a) Dividend Account - - | 1,000,000 - - | 874,059 4 9 | 125,940 15 3 | The Bank of England in 1791 and 1808 (under the provisions of the Acts 31 Geo. 3, c. 33, and 48 Geo. 3, c. 4), repaid to the Exchequer 1,[illegible]*l.*, a part of the large balances then remaining unclaimed in their hands out of moneys issued for the payment of dividends on the public debt. The total amount so repaid has been from time to time reduced by re-issues from the Exchequer (718,260*l.* 19*s.* 3*d.*), to meet claims for dividends falling payable, and by sums realised by the fractions of pence saved in the payment of dividends (155,798*l.* 5*s.* 6*d.*). |
| (b) South Sea Annuities, &c. - | 39,787 12 5 | - - | 39,787 12 5 | A similar (net) repayment of interest, on South Sea Stock, &c., was made to the Exchequer by the South Sea Company between 1845 and 1852, under the provisions of 7 & 8 Vict. c. 80. The management of the annuities was subsequently taken over by the Bank of England, and the balance then in the hands of the South Sea Company was transferred to that Bank. |
| VII.—Bank of Ireland: | | | | |
| Dormant Balances of Dividends | 1,477 8 9 | 18 18 8 | 1,458 10 1 | Dormant balances of interest on Government Funds paid into the Exchequer in 1882. |
| VIII.—National Debt Commissioners: | | | | |
| (a) Life and other Annuities Warrant Account. | 50,000 - - | 30,000 - - | 20,000 - - | This amount is due from the Exchequer to the National Debt Commissioners in respect of annuities payable but unclaimed, and for which, therefore, the full amount has not been actually issued from the Exchequer. |
| (b) Unclaimed Dividend Account. | 2,616,894 19 2 | 2,579,739 6 9 | 37,155 12 5 | Under 29 Vict. c. 11, 3,000,000*l.* of the stock held by the National Debt Commissioners to meet the liabilities of the Unclaimed Dividend Account were cancelled, and the Consolidated Fund made liable for claims which the cash standing to the said account may be insufficient to meet. The liability has been reduced by the accumulation and re-investment of dividends on other stock standing to the credit of the account. |
| | TOTAL - - - £. | | 4,128,282 2 2 | |



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## LOANS GUARANTEED BY

STATEMENT of all outstanding **GUARANTEED LOANS**, on 31st March 1900,

| | Amount of Loan. | PURPOSE FOR WHICH LOAN WAS INTENDED. | STATUTE. | Rate of Interest. | |
|---|---|---|---|---|---|
| | £. s. d. | | | | |
| NEW ZEALAND | 1,000,000 - - | Immigration and construction of Roads, Bridges, and other Communications. | 33 & 34 Vict. c. 40, and 36 Vict. c. 15. | 4 per cent. | 1 |
| CANADA | 3,000,000 - - | Construction of Railway from Rivière du Loup, Quebec, to Truro, Nova Scotia. | 30 Vict. c. 16 | 4 „ | 2 |
| | 300,000 - - | Purchase of Rupert's Land from Hudson's Bay Company. | 32 & 33 Vict c. 101 | 4 „ | 3 |
| | 3,600,000 - - | Construction of Pacific Railway, and improvement of Canals. | 36 & 37 Vict. c. 45 | 4 „ | 4 |
| TURKEY | 5,000,000 - - | To meet expenses of Turkey during Crimean War. | 18 & 19 Vict. c. 99 | 4 „ | 5 |
| EGYPT | 9,424,000 - - | Payment of Alexandria Indemnities and other expenses connected with the Egyptian War. | 48 Vict. c. 11 | 3 „ | 6 |
| GREECE | *6,800,000 - - | Payment of War Indemnity to Turkey, and sundry internal debts. | 61 Vict. c. 4 | 2½ „ | 7 |
| MAURITIUS | 600,000 - - | For relief of Distress caused by Hurricane, and for construction of Public Works. | 55 & 56 Vict. c. 49 | 3 „ | 8 |
| IRISH LAND (late IRISH CHURCH TEMPORALITIES) COMMISSION. | 9,000,000 - - | Purposes of the Irish Church Act | 32 & 33 Vict. c. 42 | 3½ „ | 9 |
| Ditto | 1,000,000 - - | Intermediate Education, Ireland† | 32 & 33 Vict. c. 42; 41 & 42 Vict. c. 66 | 2¾ „ | 10 |
| Ditto | 1,271,500 - - | Relief of Distress, Ireland | 43 Vict. c. 4; 43 & 44 Vict. c. 14 | 3 and 3½ per cent. | 11 |
| Ditto | 950,000 - - | Arrears of Rent, Ireland | 45 & 46 Vict. c. 62 | 2¾ per cent. | 12 |
| LOCAL LOANS: 3 PER CENT. STOCK | 42,953,767 14 5 | Public Works and Improvements, &c. | 50 & 51 Vict. c. 16 | 3 „ | 13 |
| BONDS | 7,700,000 - - | Ditto ditto | 60 & 61 Vict. c. 51 | 2½ and 3 per cent. | 14 |
| TEMPORARY ADVANCES | 788,000 - - | Ditto ditto | 50 & 51 Vict. c. 16 | 3 per cent. | 15 |
| GUARANTEED 2¾ PER CENT. LAND STOCK. | 7,128,259 18 4 | Purchase of Land in Ireland | 54 & 55 Vict. c. 48 | 2¾ „ | 16 |

Up to 31st March 1900 only 6,086,247*l* of this loan had been issued.

† The Treasury guaranteed bonds for 1,000,000*l*. (bearing interest), which were given to the Intermediate Education Board, Ireland, by the Irish Land Commission, in lieu of cash. The bonds which were redeemable in 1897 have been renewed for a period of 10 years from 21st February 1897, and the rate of interest reduced from 3½ per cent. to 2¾ per cent.

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## THE BRITISH GOVERNMENT.

giving the Amount of each Loan, and other Particulars thereof.

| | Extent of Guarantee. | When Redeemable. | Amount paid off by Sinking Fund, &c. | Amount outstanding on 31st March 1900. | Nominal Amount and Nature of Securities held on account of Sinking Fund on 31st March 1900. | |
|---|---|---|---|---|---|---|
| | | | £. s. d. | £. s. d. | £. s. d. | |
| 1 | Principal and Interest. | 1907 | - - - | †1,000,000 - - | 610,826 14 6 | Colonial Debentures and Inscribed Stock. |
| 2 | Interest only - - | 1903 to 1908 | - - - | 3,000,000 - - | 1,672,752 4 3 | Canada Bonds and Inscribed Stock. |
| 3 | - - ditto - - | 1904 | - - - | 300,000 - - | 175,943 3 7 | |
| 4 | Principal and interest. | 1910 to 1913 | - - - | ‡3,600,000 - - | 1,122,579 9 9 | |
| 5 | Interest only, jointly and severally with France. | - - - | 1,184,800 - - The last payment on account of Sinking Fund was in August 1875. | 3,815,200 - - | — | — |
| 6 | Annuity of 315,000*l.* guaranteed jointly and severally with Austria-Hungary, France, Germany, Italy, and Russia. (Russia's guarantee is limited to one-sixth.) | - - | 1,013,200 - - | 8,410,800 - - | — | — |
| 7 | Annuity to cover interest and sinking fund guaranteed jointly and severally with France and Russia§ | - - - | - - - | 6,083,247 - - | — | — |
| 8 | Principal and interest. | 1940 | - - - | 600,000 - - | 47,319 12 1 | Colonial Inscribed Stock and Indian Guaranteed Railway Stock. |
| 9 | - - ditto - - | 1900 | 8,747,910 4 11 | ¶ 252,089 15 1 | — | — |
| 10 | - - ditto - - | 1907 | - - - | 1,000,000 - - | — | — |
| 11 | - - ditto - - | 1905 to 1907 | - - - | 1,271,500 - - | — | — |
| 12 | - - ditto - - | 1902 to 1904 | - - - | 950,000 - - | — | — |
| 13 | Interest only - - | 1912 | 2,545,000 - - | 40,408,767 14 5 | - - - | Assets of the Local Loans Fund. |
| 14 | Principal and interest. | 1904–1905 | - - - | 7,700,000 - - | - - - | Ditto. |
| 15 | Principal and interest. | - - - | - - - | 788,000 - - | - - - | Ditto. |
| 16 | Principal and interest. | 1921 | 12,050 9 3 | 7,116,209 9 1 | - - - | Purchasers' Annuities. |

† Bonds for 200,000*l.* only have been sold; the balance is held by the New Zealand Government in reserve, for sale or hypothecation.

‡ Bonds for 3,200,000*l.* only have been sold; the balance is held by the Canadian Government in reserve, and can be drawn against or sold at any time.

‖ The date of the final redemption of this loan is uncertain.

§ The Annuity for the service of the Loan is calculated, including Sinking Fund, at 3·6 per cent. of the nominal capital. Amortization does not commence till 1903, and the Annuity, prior to that date, will be 2·5 per cent. of the nominal capital, covering interest only.

¶ This balance is repayable by an annuity of 295 704*l.*, and by the application of any surplus of the Irish Church Fund.



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# PUBLIC LOANS.

THE accounts of the Local Loans, showing the amounts advanced, repaid, outstanding, and lost, were given in the Finance Accounts down to the year 1891-92, inclusive. They were transferred in 1892-93 from the Finance Accounts to the Accounts relating to the Local Loans Fund. This transfer was made because when that fund was established in 1887 by the "National Debt and Local Loans Act, 1887" (50 & 51 Vict. c. 16), the Exchequer ceased to be directly concerned with loans to local authorities; and consequently the accounts relating to such loans belong more properly to the accounts of the Local Loans Fund than to the accounts of the Exchequer embodied in this volume.

There is, however, one loan outstanding which was made, not to any local authority, but to a Foreign Government, and consequently the liability for it was not assumed by the Local Loans Fund.

This loan, which was made to His Majesty the King of Sardinia, by virtue of the Acts 18 Vict. c. 17, and 19 & 20 Vict. c. 39, stood as follows on the 31st March 1900:—

| | In the Year 1899-1900. | | | TOTAL to 31st March 1900. | | |
|---|---|---|---|---|---|---|
| | £. | s. | d. | £. | s. | d. |
| Advanced | - | - | - | 2,000,000 | - | - |
| Principal repaid | 71,975 | - | 8 | 1,786,616 | 5 | 10 |
| Outstanding £. | | | | 213,383 | 14 | 2 |

Interest at the rate of 3*l.* per cent. per annum is payable on the amount of the Loan outstanding.

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## STATEMENT of **UNREPAID ADVANCES** made to or for **COLONIAL GOVERNMENTS**, &c., from Votes of Parliament; also Advances in Aid of Crofters' Colonisation.

| COLONY, &c. | Year in which Voted or Advanced. | Vote, &c. | Amount. | Purpose for which Advance made. | Amount repaid. | Amount remaining unrepaid on 31st March 1900. |
|---|---|---|---|---|---|---|
| | | | £. s. d. | | £. s. d. | £. s. d. |
| VANCOUVER ISLAND. | 1859–62 | Lighthouses Abroad | 6,247 - - | For the erection of Lighthouses in Fucas Straits and Esquimalt Harbour, Vancouver's Island. | - - - | *6,247 - - |
| ST. HELENA - - | 1871–72 | Grants in Aid of Colonies, Civil Services, Class V. | ‡5,158 - - | To defray certain Debts specified in Parliamentary Paper 395, of 1871, page 14. | 500 - - | 4,658 - - |
| FIJI† - - - | 1875–76 | ditto - - | 40,000 - - | In aid of Local Revenue | 9,523 18 5 | 95,476 1 7 |
| | 1876–77 | | 35,000 - - | | | |
| | 1877–78 | | 30,000 - - | | | |
| COLONISATION BOARD. | 1888–89 | Crofters' Colonisation (Advances in Aid) - - | 8,500 - - | In aid of Emigration and Colonisation of Crofters and Cottars of the Western Highlands and Islands of Scotland | 5,716 - 8 | 12,403 19 4 |
| | 1889–90 | | 1,500 - - | | | |
| | 1890–91 | | 620 - - | | | |
| | 1892–93 | | 7,500 - - | | | |
| GOLD COAST - - | 1895–96 | Army Funds | 97,995 16 6 | To meet the extra expenditure incurred by the Imperial Government in connection with the Ashanti Expedition, 1895–96 - | 4,026 5 6 | §97,768 10 4 |
| | 1896–97 | | 3,798 19 4 | | | |
| SAMOA - - | 1898–99 | Diplomatic and Consular Services. | 49 5 8 | To defray one-third of the cost of safes for Supreme Court of Apia, for safe custody of Records of Samoan Land Commission. | - - - | **49 5 8 |

* In 1859–64 the Imperial Government erected lighthouses in Fucas Straits and Esquimalt Harbour, undertaking one-half of the cost itself, while the Government of Vancouver Island undertook to repay the other half to the Imperial Government. The Government of Vancouver Island subsequently declined to meet its obligation. Vancouver Island afterwards entered the Canadian Union, and the Dominion Government has refused to recognise the obligation. This sum is, therefore, left outstanding, being due to the Imperial Government.

† The debt of 105,000*l.* was reduced by a sum of 974*l.* 12*s.* 1*d.*, disbursed out of Colonial Funds, on account of the Imperial Government, for the expenses of the Western Pacific High Commission, up to 31st March 1879. Arrangements were made in 1892 for the repayment of the balance of the whole debt by Fiji to the Imperial Government by an annual instalment of 1 per cent. In 1894 a liability of 11,364*l.* 6*s.* 7*d.* in respect of the Land Claims Commission was written off by the Treasury, and the annual instalments which had been repaid in respect thereof were transferred to the credit of the earlier debt of 105,000*l.*

‡ This amount was voted as an advance to the Colony, on the understanding that it was not to bear interest, and was to be repaid in such instalments as, looking to the financial condition of the Colony, the Secretary of State might from time to time direct.

§ To be repaid by the Gold Coast Government in such instalments as, looking to the financial condition of the Colony, the Secretary of State for the Colonies may from time to time direct. There is also a separate debt from the Gold Coast in respect of the Telegraph Construction Expenditure in connection with the Grants for the Gold Coast Northern Territories in the Colonial Services Votes for 1898–99 and 1899–1900, but its exact amount has not yet been determined.

** This amount will be refunded by the Samoan Government when the finances of the Island permit. The Governments of Germany and of the United States have each contributed one-third of the cost of the safes.

*Note.*—The Transvaal Government is liable to the Imperial Government for a debt of 250,000*l.*, bearing interest at the rate of 2½ per cent. per annum from 8th August 1884, and repayable by means of a 25 years' annuity. The half-yearly instalments of sinking fund and interest were primarily applied in repayment of sums which had been advanced from the Treasury Chest Fund to meet expenditure in the Transvaal, but since the extinction of that liability they have been paid to the Exchequer (*see* page 27).

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ACCOUNT of DUTIES collected for LOCAL AUTHORITIES by Imperial Officers, in the Year ended 31st March 1900, and assigned to the Three Divisions of the United Kingdom in the manner prescribed by the Acts 51 & 52 Vict. c. 41, 51 & 52 Vict c. 60, 52 & 53 Vict. c. 50, 53 Vict. c. 8, 53 & 54 Vict. c. 60, 57 & 58 Vict. c. 30, 59 & 60 Vict. c. 16, 59 & 60 Vict. c. 37, and 62 & 63 Vict. c. 17.

| | Balances outstanding on 31st March 1899. | Net Receipts in the Year ending 31st March 1900. * | Total of Net Receipts and Balances. | Payments to Local Taxation Accounts, &c. in the Year. | Balances outstanding on 31st March 1900, to be subsequently transferred. |
|---|---|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| 1. LOCAL TAXATION (Customs and Excise) DUTIES: | | | | | |
| 1. Customs: | | | | | |
| Additional Beer Duty | 40 2 10 | 607 18 4 | 648 1 2 | 613 2 10 | 34 18 4 |
| Additional Spirit Duty | 19,641 19 5 | 234,379 12 – | 254,021 11 5 | 227,734 19 5 | 26,286 12 – |
| 2. Excise: | | | | | |
| Additional Beer Duty | 15,622 5 3 | 457,226 19 – | 472,849 4 3 | 455,622 5 3 | 17,226 19 – |
| Additional Spirit Duty | 47,869 4 – | 967,786 17 6 | 1,015,656 1 6 | 942,869 4 – | 72,786 17 6 |
| 2. LICENCES (including Penalties) | 59,051 4 1 | 3,840,400 4 10 | 3,899,451 8 11 | 3,837,051 4 1 | 62,400 4 10 |
| 3. SHARE OF ESTATE DUTY, &c. (*see* also below): | | | | | |
| (*a*) Under the Finance Act, 1894. In relief of rates generally | 114,353 3 8 | 2,938,562 3 9 | 3,052,915 7 5 | 2,939,353 3 8 | 113,562 3 9 |
| (*b*) Under Agricultural Rates Acts and consequential Acts | — | 1,513,581 7 9 | 1,513,581 7 9 | 1,513,581 7 9 | — |
| Total, Local Taxation Accounts £. | 256,577 19 3 | 9,952,545 3 2 | 10,209,123 2 5 | 9,916,825 7 – | 292,297 15 5 |
| 4. SHARE OF ESTATE DUTY (*see* also above). Under the Finance Act, 1894. In relief of rates on Tithe rent-charges attached to benefices (62 & 63 Vict. c. 17) | — | 47,836 7 10 | 47,836 7 10 | 47,836 7 10 | — |
| TOTAL £. | 256,577 19 3 | 10,000,381 11 – | 10,256,959 10 3 | 9,964,661 14 10 | 292,297 15 5 |

* *See* accounts on pages 20 to 23.

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PAYMENTS to the LOCAL TAXATION ACCOUNTS, &c., in the Year ended 31st March 1900.

| | Local Taxation Accounts, &c. | | | Total Payments. |
|---|---|---|---|---|
| | England. | Scotland. | Ireland. | |
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| 1. LOCAL TAXATION (Customs and Excise) DUTIES: | | | | |
| 1. Customs: | | | | |
| Additional Beer Duty | 490 10 3 | 66 18 11 | 55 13 8 | 613 2 10 |
| Additional Spirit Duty | 182,188 7 6 | 25,051 2 7 | 20.495 9 4 | 227,734 19 5 |
| 2. Excise: | | | | |
| Additional Beer Duty | 364,097 16 2 | 51,238 9 – | 40,286 – 1 | 455,622 5 3 |
| Additional Spirit Duty | 751,295 7 2 | 107,365 12 3 | 84,208 4 7 | 942,869 4 – |
| 2. LICENCES (including Penalties) | 3,475,838 8 11 | 361,212 15 2 | - - - - | 3,837,051 4 1 |
| 3. SHARE OF ESTATE DUTY, &c. (*see* also below): | | | | |
| (*a*) Under the Finance Act, 1894. In relief of rates generally | 2,343,482 10 11 | 331,978 17 – | 263,891 15 9 | 2,939,353 3 8 |
| (*b*) Under Agricultural Rates Acts and consequential Acts | 1,330,621 – – | 182,960 7 9 | - - - - | 1,513,581 7 9 |
| Total payments to Local Taxation Accounts £. | 8,448,014 – 11 | 1,059,874 2 8 | 408,937 3 5 | 9,916,825 7 – |
| 4. SHARE OF ESTATE DUTY (*see* also above): | | | | |
| Under the Finance Act, 1894. In relief of rates on Tithe rent-charges attached to benefices (62 & 63 Vict. c. 17) | 47,836 7 10 | — | — | 47,836 7 10 |
| TOTAL £. | 8,495,850 8 9 | 1,059,874 2 8 | 408,937 3 5 | 9,964,661 14 10 |

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OCT 24 1

# BANK OF ENGLAND.

AN ACCOUNT of the AMOUNT of all EXCHEQUER BILLS, and other GOVERNMENT SECURITIES, which have been purchased by the Governor and Company of the Bank of England, or on which any Sum or Sums have been lent and advanced for the Public Service by the Governor and Company of the said Bank, in the Year ending 5th January 1900; showing what Amount of such Bills, before the making up of this Account, has been paid off and discharged, and the Amount of such Exchequer Bills, or other Government Securities, which was in the hands of the Governor and Company of the said Bank on the 5th day of January 1900 aforesaid;—pursuant to 59 Geo. 3, c. 76.

AN ACCOUNT of the AMOUNT of BALANCES of SUMS issued for the Payment of DIVIDENDS due and not demanded, and which remained in the hands of the Governor and Company of the Bank of England on the undermentioned Days, being those next before the Issue from the Exchequer of Money for the Payment of Dividends on account of the National Debt, for each of the Four preceding Quarters respectively; —pursuant to Act 24 Vict. c. 3.

(*Presented pursuant to Acts* 59 *Geo.* 3, *c.* 76, *s.* 5, *and* 24 *Vict. c.* 3, *s.* 9.)

*Ordered, by* The House of Commons, *to be Printed,*
31 *January* 1900.

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20.

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AN ACCOUNT of the AMOUNT of all EXCHEQUER BILLS, and other GOVERNMENT SECURITIES, which have been purchased by the Governor and Company of the Bank of England, or on which any Sum or Sums have been lent and advanced for the Public Service by the Governor and Company of the said Bank, in the Year ending 5th January 1900; showing what Amount of such Bills, before the making up of this Account, has been paid off and discharged, and the Amount of such Exchequer Bills, or other Government Securities, which was in the hands of the Governor and Company of the said Bank on the 5th day of January 1900 aforesaid;—pursuant to 59 Geo. 3, c. 76.

| | Amount purchased, or on which any Sums have been advanced, in the Year ending 5th January 1900. | Amount paid off or discharged in the Year ending 5th January 1900. | Amount undischarged in the hands of the Governor and Company of the Bank of England on the 5th January 1900. |
|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. |
| Deficiency Advances, per 29 & 30 Vict. c. 39, s. 12, in the Quarter ending 31st March 1899, advanced - | - - nil - - | 1,800,000 - . | - - nil. |
| Ditto - - - ditto - - - in the Quarter ending 30th June 1899, advanced - - - - | - - nil - - | - - nil - - | - - nil. |
| Ditto - - - ditto - - - in the Quarter ending 30th September 1899, advanced - - - | - - nil - - | - - nil - - | - - nil. |
| Ditto - - - ditto - - - in the Quarter ending 31st December 1899, advanced - - - | 2,500,000 - - | 2,500,000 - - | - - nil. |
| Deficiency Advances, per 29 & 30 Vict. c. 39, s. 12, 4th January 1900, advanced - - - - - | 3,000,000 - - | - - nil - - | 3,000,000 - - |
| Advances to H.M. Exchequer, Ways and Means, per Act 62 & 63 Vict., c. 49 s. 2, and 63 Vict. c. 1. s. 2, Appropriation Act, 1899, advanced 23rd December 1899 - - - - - - - - | 1,000,000 - - | - - nil - - | 1,000,000 - - |
| Advanced 30th December, 1899, in exchange for Treasury Bills of Three Months' currency terminating 30th March, 1900. Pursuant to the Treasury Bills Act, 1899 - - - - | 3,000,000 - - | - - nil - - | 3,000,000 - - |

Bank of England,
30 January 1900.

*G. F. Stutchbury,*
Accountant General.

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AN ACCOUNT of the AMOUNT of BALANCES of SUMS issued for the Payment of DIVIDENDS due and not demanded, and which remained in the hands of the Governor and Company of the Bank of England on the undermentioned Days, being those next before the Issue from the Exchequer of Money for the Payment of Dividends on account of the National Debt, for each of the Four preceding Quarters respectively;—pursuant to Act 24 Vict. c. 3.

| | | £. | s. | d. |
|---|---|---|---|---|
| 1899: | | | | |
| On 1 April - | Dividends due and not demanded - - - - - - - - | 235,247 | 12 | 4 |
| | Advanced to Government, pursuant to Act 24 Vict. c. 3 - - - | 211,669 | 5 | – |
| | Remained in the hands of the Bank - - - £. | 23,578 | 7 | 4 |
| On 3 July - | Dividends due and not demanded - - - - - - - - | 174,510 | 12 | 2 |
| | Advanced to Government, pursuant to Act 24 Vict. c. 3 - - - | 166,669 | 5 | – |
| | Remained in the hands of the Bank - - - £. | 7,841 | 7 | 2 |
| On 3 October | Dividends due and not demanded - - - - - - - - | 158,903 | 5 | 6 |
| | Advanced to Government, pursuant to Act 24 Vict. c. 3 - - - | 146,302 | 14 | 11 |
| | Remained in the hands of the Bank - - - £. | 12,600 | 10 | 7 |
| 1900: | | | | |
| On 3 January | Dividends due and not demanded - - - - - - - | 150,074 | 17 | 3 |
| | Advanced to Government, pursuant to Act 24 Vict. c. 3 - - - | 146,302 | 14 | 11 |
| | Remained in the hands of the Bank - - - £. | 3,772 | 2 | 4 |

Bank of England,
30 January 1900.

*G. F. Stutchbury,*
Accountant General.

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# BANK OF ENGLAND.

ANNUAL ACCOUNTS of EXCHEQUER BILLS, and other GOVERNMENT SECURITIES purchased, and AMOUNT of BALANCES of SUMS issued for the Payment of DIVIDENDS; &c.

(*Presented pursuant to Acts* 59 *Geo.* 3, *c.* 76, *s.* 5, *and* 24 *Vict. c.* 3, *s.* 9.)

*Ordered, by* The House of Commons, *to be Printed,* 31 *January* 1900.

[*Price* ½*d.*]

20.

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OCT 24 1900

# BANK OF ENGLAND

COPY of all APPLICATIONS made by the First Lord of the Treasury and the Chancellor of the Exchequer to the Governor and Deputy Governor of the Bank of England, for ADVANCES to GOVERNMENT, authorised by Parliament, from the 5th January 1899 to the 5th January 1900, with a COPY of the MINUTES of the Court of Directors thereon, and the ANSWERS of the said Court thereto, pursuant to Act 59 Geo. 3, c. 76.

---

AT a Court of Directors at the Bank, on Thursday, 21st September 1899,

The following letter from the Chancellor of the Exchequer having been read:—

"Gentlemen, "Treasury Chambers, 15th September 1899.

"As it will be necessary to obtain advances in the ensuing quarter "under the authority of the Act 29 & 30 Vict. c. 39, s. 12, in order to "meet the excess of the charge beyond the income of the Consolidated "Fund in Great Britain for the quarter ending 30th instant, I have "to request that you will be good enough to move your Court to authorise "such advances.

"The amounts advanced will bear the rate of interest contemplated by "the Treasury Minute of 2nd July 1892 (that is, half the published "Bank rate current on the day on which the money is received into the "Exchequer Account), and they will be repaid, with the interest due "thereon, in the course of the ensuing quarter, as is required by the "above-named Act.

"I am, &c.
(Signed) "*M. E. Hicks-Beach.*

"The Governor and Deputy Governor,
"Bank of England."

The Court agreed to the proposition contained therein.

"Sir, "Bank of England, 21st September 1899.

"WE have to acknowledge the receipt of your letter of the 15th instant, "and, in reply, to acquaint you that the Court of Directors have acceded "to your request for advances during the ensuing quarter, under the "authority of the Act 29 & 30 Vict. c. 39, s. 12, in respect of the excess "of the charge beyond the income of the Consolidated Fund in Great "Britain for the quarter ending the 30th instant; such advances to bear "the rate of interest contemplated by the Treasury Minute of the 2nd July "1892 (that is, half the published Bank rate current on the day on which "the money is received into the Exchequer Account).

"We have, &c.
(Signed) "*S. S. Gladstone,*
"Governor.

(Signed) "*A. Prevost,*
"Deputy Governor.

"The Right Honourable
"The Chancellor of the Exchequer,
"Treasury, S.W."



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At a Court of Directors at the Bank, on Thursday, 21st December 1899,

The Governor read to the Court a letter which he had received from the Chancellor of the Exchequer in regard to the monetary requirements of Her Majesty's Treasury in the immediate future; and the proposals contained therein were approved in anticipation of the formal requests.

At a Court of Directors at the Bank, on Thursday, 28th December 1899,

The following letter from the Chancellor of the Exchequer having been read:—

"Gentlemen, "Treasury, S.W., 21st December 1899.

"I request that you will have the goodness to move your Court to "consent to advance, during the current month, under the authority of "the second section of the Appropriation Act, 1899 (62 & 63 Vict. c. 49), "and the second section of the Appropriation Act, 1899, Session 2 "(63 Vict. c. 1), an amount not exceeding One million pounds.

"I propose that any sum so advanced should bear interest at the rate "of four per cent. per annum, and should be repaid as by the said "sections directed.

"I am, &c.
(Signed) "*M. E. Hicks-Beach.*

"The Governor and Deputy Governor,
"Bank of England."

The Governor informed the Court that he had, on the 23rd instant, made this advance, which had been approved by the Court at their last meeting.

The Court approved thereof.

"Sir, "Bank of England, 28th December 1899.

"We have to acknowledge the receipt of your letter of the 21st instant, "in which you request that the Bank will advance during the current "month, under the authority of the second section of the Appropriation "Act, 1899, and the second section of the Appropriation Act, 1899, "Session 2, an amount not exceeding One million pounds; and, in reply, "we have to acquaint you that the Court of Directors, at their meeting "to-day, agreed to your proposition, and confirmed the advance of the "amount in question, which has already been made in accordance with "your desire; the sum so advanced to bear interest at the rate of four per "cent. per annum.

"We have, &c.
(Signed) "*S. S. Gladstone,*
"Governor.
(Signed) "*A. Prevost,*
"Deputy Governor.

"The Right Honourable
"The Chancellor of the Exchequer,
"Treasury, S.W."

At the same Court,

The following letter from the Chancellor of the Exchequer having been read:—

"Gentlemen, "Treasury, S.W., 26th December 1899.

"As it will be necessary to obtain advances in the ensuing quarter "under the authority of the Act 29 & 30 Vict. c. 39, s. 12, in order to "meet the excess of the charge beyond the income of the Consolidated "Fund in Great Britain for the quarter ending 31st instant, I have to "request that you will be good enough to move your Court to authorise "such advances.

"The amounts advanced will bear the rate of interest contemplated "by the Treasury Minute of 2nd July 1892, and they will be repaid, "with the interest due thereon, in the course of the ensuing quarter, "as is required by the above-named Act.

"I am, &c.
(Signed) "*M. E. Hicks-Beach.*

"The Governor and Deputy Governor,
"Bank of England."

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The Court agreed to the proposition contained therein.

"SIR, "Bank of England, 28th December 1899.

"We HAVE to acknowledge the receipt of your letter of the 26th instant, "and, in reply, to acquaint you that the Court of Directors have acceded "to your request for advances during the ensuing quarter under the "authority of the Act 29 & 30 Vict. c. 39, s. 12, in respect of the excess "of the charge beyond the income of the Consolidated Fund in Great "Britain for the quarter ending the 31st instant, such advances to bear "the rate of interest contemplated by the Treasury Minute of the 2nd "July 1892 (that is, half the published Bank rate current on the day "on which the money is received into the Exchequer Account, but such "rate not to exceed 3 per cent.).

"We have, &c.
(Signed) "*S. S. Gladstone,*
"Governor.
(Signed) "*A. Prevost,*
"Deputy Governor.

"The Right Honourable
"The Chancellor of the Exchequer,
"Treasury, S.W."

AT the same Court,

The following letter from the Chancellor of the Exchequer having been read:—

"Gentlemen, "Treasury, S.W., 26th December 1899.

"I BEG to inform you that the Treasury desire to raise a sum of "3,000,000*l.* under the Treasury Bills Act of 1899, and I propose that the "Bank should advance that amount in exchange for Treasury Bills, "pursuant to Regulation IIB. of the Treasury Minute of 31st May 1889.

"I suggest that the currency of such Bills should be three months, "and the rate of discount four per cent. per annum, and I have to request "that you will move your Court to agree to authorise such advance upon "these terms.

"I am, &c.
(Signed) "*M. E. Hicks-Beach.*

"The Governor and Deputy Governor,
"Bank of England, E.C."

The Court agreed to the proposition contained therein.

"Sir, "Bank of England, 28th December 1899.

"WE have to acknowledge the receipt of your letter of the 26th instant, "and to acquaint you that, in accordance with the proposal contained "therein, the Court of Directors, at their meeting to-day, have agreed to "advance a sum of 3,000,000*l.* under the Treasury Bills Act of 1899, in "purchase of Treasury Bills, pursuant to Regulation II.B. of the Treasury "Minute of 31st May 1889.

"The currency of such Bills to be three months, and the rate of "discount four per cent. per annum.

"We have, &c.
(Signed) "*S. S. Gladstone,*
"Governor.
(Signed) "*A. Prevost,*
"Deputy Governor.

"The Right Honourable
"The Chancellor of the Exchequer,
"Treasury, S.W."

---

Bank of England,
7th February 1900.

*Kenneth Grahame,*
Secretary.

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# BANK OF ENGLAND.

COPY of all APPLICATIONS made by the First Lord of the Treasury and the Chancellor of the Exchequer to the Governor and Deputy Governor of the Bank of England, for ADVANCES to GOVERNMENT, authorised by Parliament, from 5 January 1899 to 5 January 1900; &c.

(*Presented pursuant to Act* 59 *Geo.* 3, *c.* 76.)

*Ordered, by* The House of Commons, *to be Printed,*
8 *February* 1900.

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90, West Nile-street, Glasgow; or
HODGES, FIGGIS, & Co., LIMITED, 104, Grafton-street, Dublin

[*Price* ½*d.*]

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# CIVIL CONTINGENCIES FUND, 1898-99.

Oct 24 19

RETURN to an Order of the Honourable The House of Commons, dated 8 February 1900;—*for*,

# COPY OF ACCOUNTS

SHOWING

I.—The RECEIPTS and PAYMENTS in connection with the FUND in the Year ended the 31st day of March 1899;

II.—The DISTRIBUTION of the CAPITAL of the FUND at the Commencement and Close of the Year;

Together with the CORRESPONDENCE with the COMPTROLLER and AUDITOR GENERAL thereon.

Treasury Chambers,
8 February 1900.

R. W. HANBURY.

(*Mr. Hanbury.*)

*Ordered, by* The House of Commons, *to be Printed,*
8 *February* 1900.

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90, WEST NILE STREET, GLASGOW; or
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# CIVIL CONTINGENCIES FUND.

## 1898–99.

## ACCOUNTS

SHOWING

PAGE

I.—The RECEIPTS and PAYMENTS in connection with the FUND in the year ended 31st March 1899 - - - - - - - - - - - - - - - 4

II.—The DISTRIBUTION of the CAPITAL of the FUND at the commencement and close of the year - - - - - - - - - - - - - - 10



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# CIVIL CONTINGENCIES FUND.

I.—AN ACCOUNT of the RECEIPTS and PAYMENTS in the Year ended 31 March 1899, *Dr.*

| | £. s. d. | £. s. d. |
|---|---|---|
| To Balance brought forward from last Account - - - - - - | - - | 113,290 15 10 |
| To REPAYMENT OF ADVANCES, &c. during the Year ended 31 March 1899:— | | |
| **1. On account of Services charged on the Consolidated Fund.** | - - | Nil. |
| Nil. | | |
| **2. Out of Votes of Parliament:** | | |
| CIVIL SERVICES: | | |
| CLASS II. | | |
| Public Record Office, England - - - - - - - | 300 - - | |
| Lunacy Commission, Scotland - - - - - - | 100 - - | |
| CLASS III. | | |
| Miscellaneous Legal Expenses - - - - - - - - | 18,000 - - | |
| Land Registry - - - - - - - - - - | 4,000 - - | |
| CLASS IV. | | |
| National Gallery, England - - - - - - - - | 12,500 - - | |
| London University - - - - - - - - - | 1,000 - - | |
| Wallace Collection - - - - - - - - - | 619 - - | |
| CLASS V. | | |
| British Protectorates in Uganda and Central and East Africa - | 130,000 - - | |
| CLASS VII. | | |
| Relief of Distress, Ireland - - - - - - - - | 30,000 - - | |
| Public Funeral of Mr. Gladstone - - - - - - - | 2,093 10 2 | |
| | | 198,612 10 2 |
| Carried forward - - - £. | | 311,903 6 — |

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# CIVIL CONTINGENCIES FUND.

connected with the FUND of 120,000*l.* (established from 1 April 1862).

*Cr.*

| | £. s. d. | £. s. d. |
|---|---|---|
| By ADVANCES, &c. made during the Year ended 31st March 1899:— | | |
| **1. On account of Services charged on the Consolidated Fund.** | - - | Nil. |
| Nil. | | |
| **2. In anticipation of Votes of Parliament:** | | |
| CIVIL SERVICES: | | |
| CLASS II. | | |
| Public Record Office, England - - - - - - - | 300 – – | |
| Lunacy Commission, Scotland - - - - - - - | 100 – – | |
| CLASS III. | | |
| Miscellaneous Legal Expenses - - - - - - - - | 18,000 – – | |
| Land Registry - - - - - - - - - - | 4,000 – – | |
| CLASS IV. | | |
| National Gallery, England - - - - - - - - | 12,500 – – | |
| London University - - - - - - - - - - | 1,000 – – | |
| Wallace Collection - - - - - - - - - - | 294 – | |
| CLASS V. | | |
| British Protectorates in Uganda and Central and East Africa - | 130,000 – – | |
| CLASS VII. | | |
| Relief of Distress, Ireland - - - - - - - - | 30,000 – – | |
| Public Funeral of Mr. Gladstone - - - - - - - | 2,093 10 2 | |
| | | 198,287 10 2 |
| Carried forward - - - £. | | 198,287 10 2 |



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I.—ACCOUNT of the Receipts and Payments in the Year ended 31 March 1899,

*Dr.*

| | £. s. d. | £. s. d. |
|---|---|---|
| Brought forward - - - | - - | 311,903 6 - |
| To REPAYMENT OF ADVANCES, &c. during the Year ended 31 March 1899—*continued.* | | |
| **3. Receipts from various Sources:** | | |
| Admiralty—Repayment on account of seed corn loans in Crete - | 63 1 11 | |
| Expenses incidant on the Trials under the Municipal Elections Petitions Act (35 & 36 Vict. c. 60)— | | |
| £ s. d. | | |
| Brighton School Board - - - - - - 7 7 – | | |
| Chelsea County Council - - - - - 161 7 3 | | |
| Chorley Borough - - - - - - - 7 7 – | | |
| Holbeach School Board - - - - - - 7 7 – | | |
| Liverpool City - - - - - - - 217 7 5 | | |
| Plymouth Borough - - - - - - - 7 7 – | | |
| Sunbury Urban District Council - - - 62 4 6 | | |
| Widecombe Parish Council - - - - 7 7 – | | |
| | 477 14 2 | |
| | | 540 16 1 |
| **4. On account of Miscellaneous Advances:** | | |
| Vote for "Repayments to the Civil Contingencies Fund," 1898-99:— | | |
| £ s. d. | | |
| Miscellaneous Advances during 1897-98 - - 4,187 18 7 | | |
| Net cost of conveyance of remains of Sir J. Thompson to Canada (advanced in 1895-96) - 1,829 14 1 | | |
| | 6,017 12 8 | |
| Refund by the Admiralty of proceeds of the sale of certain small stores used in the conveyance of the remains of Sir J. Thompson to Canada in 1895–96 - - - - - - - | 2 4 7 | |
| Repayment of costs in the case of the sealing vessel "Beatrice" seized in the Behring Sea - - - - - - - - | 55 7 – | |
| Carried forward - - - £. | 6,075 4 3 | 312,444 2 1 |

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connected with the Fund of 120,000*l.* (established from 1 April 1862)—*continued.*

*Cr.*

| | £. s. d. | £. s. d. |
|---|---|---|
| Brought forward - - - | - - | 198,287 10 2 |
| By ADVANCES, &c. made during the Year ended 31 March 1899—*continued.* | | |
| **3. Repayable from various Sources:** | | |
| Foreign Office—Advance on account of Loan to High Commissioner of Crete - - - - - - - - - - | 500 - - | |
| Admiralty—Advance for seed corn loans in Crete - - - | 4,000 - - | |
| Expenses attendant on the Trials under the Municipal Elections Petitions Act (35 & 36 Vict. c. 60)— | | |
| Ashfield Magna District Council - - - £ 7 s. 7 d. - | | |
| Bedford County Council - - - - - 167 18 5 | | |
| Chelsea County Council - - - - - 168 14 3 | | |
| Chelsea School Board - - - - - 7 7 - | | |
| Crickhowell District Council - - - - 7 7 - | | |
| Long Sutton School Board - - - - 7 7 - | | |
| Sheffield Township - - - - - - 7 7 - | | |
| Sunbury Urban District Council - - - 7 7 - | | |
| Walthamstow District Council - - - 7 7 - | | |
| | 388 1 8 | 4,888 1 8 |
| **4. Miscellaneous Advances Repayable from the Vote for "Repayments to the Civil Contingencies Fund," in Class VII. of the Civil Service Estimates:** | | |
| Salary of the Secretary of the Lord Privy Seal - - - - | 100 - - | |
| Amounts remitted in respect of Stamp Duties, payable as follows: | | |
| On Letters Patent conferring Knighthood on six persons resident abroad - - - £. 183 s. 12 d. - | | |
| On Letters Patent, conferring a Barony on Major Gen. Sir H. H. Kitchener, K.C.B., K.C.M.G. - - - - - - - - - 150 12 - | | |
| On a Commission for holding a Privy Council during Her Majesty's absence abroad - - 12 - | | |
| On Letters Patent granting a Supplemental Charter to Victoria University, Manchester - 30 12 - | | |
| On Letters Patent relative to the Government of Dominica - - - - - - - 12 - | | |
| On Letters Patent relative to the Government of Antigua - - - - - - - 12 - | | |
| On Letters Patent relative to the Government of the Island of Malta - - - - - 12 - | | |
| On Deeds and other Instruments for Public Departments - - - - - - - 1,926 13 6 | | |
| On Letters Patent, conferring the title of Royal Highness upon the children of the eldest son of the Prince of Wales - - - - - 30 12 - | | |
| On Letters Patent conferring Degrees upon Clergymen resident abroad (one-third of the Stamp duties) - - - - - - - 10 - - | | |
| | 2,334 9 6 | |
| Carried forward - - - £. | 2,434 9 6 | 203,175 11 10 |



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I.—ACCOUNT of the Receipts and Payments in the Year ended 31 March 1899,

*Dr.*

| | £. | s. | d. | £. | s. | d. |
|---|---|---|---|---|---|---|
| Brought forward - - - | - | | - | 312,444 | 2 | 1 |
| To REPAYMENT OF ADVANCES, &c. during the Year ended 31 March 1899—*continued.* | | | | | | |
| **4. On account of Miscellaneous Advances**—*continued.* | | | | | | |
| Brought forward - - - | 6,075 | 4 | 3 | | | |
| | | | | 6,075 | 4 | 3 |
| TOTAL - - - £. | | | | 318,519 | 6 | 4 |

Treasury,
7 September 1899

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connected with the Fund of 120,000*l.* (established from 1 April 1862)—*continued.*

*Cr.*

| | £. s. d. | £. s. d. |
|---|---|---|
| Brought forward - - - | - - - | 203,175 11 10 |
| By ADVANCES, &c. made during the Year ended 31 March 1899—*continued.* | | |
| **4. Miscellaneous Advances Repayable from the Vote for "Repayments to the Civil Contingencies Fund," in Class VII. of the Civil Service Estimates**—*continued.* | | |
| Brought forward - - - | 2,434 9 6 | |
| C. N. Cresswell, Esq., Remuneration, &c. for Municipal Charter Inquiries (Dukinfield, Swindon, Leigh, Pudsey, Shipley and Ealing) - - - - - - - - - - - - | 390 18 4 | |
| Compensation to the officers, crew and hunters of the sealing vessel "Beatrice" for wrongful seizure in the Behring Sea in 1895 - | 449 3 4 | |
| Cost of Seal for the Government of the Seychelles Islands - | 77 11 6 | |
| Expenses incurred by the Victorian Government for the Funeral of the late Sir J. Thurston, K.C.M.G., Governor of Fiji - - | 95 - - | |
| Grant to the Executrix of the late Mrs. M. F. Young of the balance of a Life Annuity, which remaining unclaimed within the statutory period, became forfeited - - - - - - | 250 - 3 | |
| Cost of medals presented to French subjects who rendered assistance at the Wreck of the "Drummond Castle," near Ushant in 1896 - - - - - - - - - - - | 68 17 - | |
| Cost of presentation plate for the Superintendent of the Eastern Telegraph Station at Candia, in recognition of services rendered during disturbances in that town - - - - - - - | 50 - - | |
| Payment in settlement of a compromise in the case of "Attorney-General *v.* Constable" respecting the claim of the late Sir Talbot Constable to the foreshore adjacent to the district of Holderness in Yorkshire - - - - - - - - - | 3,997 18 10 | |
| Amount paid (in addition to the sum of 100,000*l.* voted in 1897-98) to complete the redemption of Land Tax on Government Property under Section 32 (1) of the Finance Act, 1896 - - | 466 6 - | |
| Expenses incurred by the Admiralty in respect of provisions, &c. supplied to Cretan refugees - - - - - - - - | 5,970 - 9 | |
| TOTAL (voted in 1899-1900) - - - - - - - £. | | 14,250 5 6 |
| | | 217,425 17 4 |
| Balance on 31st March 1899 - - - - - - - - - | | * 101,093 9 - |
| TOTAL - - - £. | | 318,519 6 4 |

| | £. s. d. |
|---|---|
| * In Paymaster General's hands - - - - - | 101,118 9 - |
| Outstanding Order (since paid) - - - - - | 25 - - |
| £. | 101,093 9 - |

E. W. HAMILTON,
Accounting Officer.



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## II.—AN ACCOUNT showing the DISTRIBUTION of the CAPITAL

*Dr.*

| | £. s. d. | £. s. d. |
|---|---|---|
| To Amount on the 1st April 1898 (as per former Account) - - - | - - | 113,290 15 10 |
| To ADVANCES outstanding on the 1st April 1898, as detailed in the Account for 1897–98 (p. 11), repayable from the following Sources :— | | |
| Votes of Parliament - - - - - - - - - - - | 325 - - | |
| Various Sources - - - - - - - - - - - - | 2,140 18 7 | |
| Miscellaneous Advances - - - - - - - - - - | 4,243 5 7 | |
| | | 6,709 4 2 |
| | £. | 120,000 - - |

Treasury,
7 September 1899.

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120,000*l.* at the Commencement and Close of the Year ended 31st March 1899.

*Cr.*

| | Year in which Advanced. | £. s. d. | £. s. d. |
|---|---|---|---|
| By ADVANCES outstanding on the 31st March 1899, repayable from the following Sources:— | | | |
| Various Sources: | | | |
| Foreign Office | 1898–99 | 500 – – | |
| Naval Services | " | 3,936 18 1 | |
| Municipal Election Petitions— | | | |
| Ashfield Magna District Council | " | 7 7 – | |
| Bedford County Council | " | 167 18 5 | |
| Chelsea County Council | " | 7 7 – | |
| Chelsea School Board | " | 7 7 – | |
| Crickhowell District Council | " | 7 7 – | |
| Long Sutton School Board | " | 7 7 – | |
| Sheffield Township | " | 7 7 – | |
| Walthamstow District Council | " | 7 7 – | |
| | | | 4,656 5 6 |
| Miscellaneous Advances during the Year 1898–99 | | | 14,250 5 6 |
| | | £. | 18,906 11 – |
| Balance on 31st March 1899 | | | * 101,093 9 – |
| | | £. | 120,000 – – |

* For particulars of Balance, *see* page 9.

E. W. HAMILTON,
Accounting Officer.



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## CORRESPONDENCE between the COMPTROLLER and AUDITOR GENERAL and the TREASURY.

(14,484—99.)

Sir, Treasury Chambers, 11 September 1899.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith, the Annual Account of the Civil Contingencies Fund for the year 1898-99, and to request that it may be examined in the usual manner.

I am, &c.

The Comptroller and Auditor General. (signed) *E. W. Hamilton.*

(No. 538.)

Exchequer and Audit Department, Somerset House,

Sir, London, W.C., 5 October 1899.

I AM directed by the Comptroller and Auditor General to return the Account of the Civil Contingencies Fund for the year 1898-99, which was transmitted in Sir E. W. Hamilton's letter of the 11th ultimo; and I am to state, for the information of the Lords Commissioners of Her Majesty's Treasury, that it has been examined as requested, and found correct.

I have, &c.

The Secretary, (signed) *F. Phillips.*
H.M. Treasury, Whitehall, S.W.

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# COPY OF ACCOUNTS

SHOWING

I.—The RECEIPTS and PAYMENTS in connection with the FUND in the Year ended 31 March 1899;

II.—The DISTRIBUTION of the CAPITAL of the FUND at the Commencement and Close of the Year;

Together with the CORRESPONDENCE with the COMPTROLLER and AUDITOR GENERAL thereon.

(*Mr. Hanbury.*)

*Ordered, by* The House of Commons, *to be Printed,*
8 *February* 1900.

[*Price* 2*d.*]



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# CIVIL LIST PENSIONS.

**LIST** of all PENSIONS granted during the Year ended 20th June 1900, and charged upon the CIVIL LIST.

Treasury Chambers, 9 July 1900. } R. W. HANBURY.

(*Presented pursuant to Act* 1 *Vict. c.* 2, *s.* 6.)

*Ordered, by* The House of Commons, *to be Printed,* 10 *July* 1900.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
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PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

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JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and 90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

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LIST of all PENSIONS granted during the Year ended 20th June 1900, and charged upon the CIVIL LIST.

| DATE OF GRANT. | NAME. | AMOUNT OF PENSION. £. | s. | d. |
|---|---|---|---|---|
| 1899: | | | | |
| 18 August - | MR. BENJAMIN HARRISON - - - - - - - - - - - - | 26 | – | – |
| | In consideration of his researches on the subject of Pre-historic Flint Implements. | | | |
| 18 August - | MISS MARGUERITA HOGAN - - - - - - - - - - - - | 33 | – | – |
| | MISS KATE HOGAN - - - - - - - - - - - - - - | 33 | – | – |
| | MRS. SUSAN MACSWINEY - - - - - - - - - - - - | 33 | – | – |
| | In consideration of the merits of their late father, Mr. John Hogan, as a sculptor, and of their inadequate means of support. | | | |
| 18 August - | MR. THOMAS WHITTAKER - - - - - - - - - - - - | 50 | – | – |
| | In consideration of his philosophical writings. | | | |
| 18 August - | MR. ALFRED AUSTIN - - - - - - - - - - - - - | 200 | – | – |
| | As Poet Laureate. | | | |
| 1900: | | | | |
| 13 March - | MRS. EUPHEMIA HILL MACALLUM - - - - - - - - - - | 100 | – | – |
| | In consideration of the merits of her late husband, Mr. Hamilton Macallum, as a painter, and of her inadequate means of support. | | | |
| 13 March - | MR JOHN SIMS REEVES - - - - - - - - - - - - - | 100 | – | – |
| | In consideration of his eminence as a singer, and of his straitened circumstances. | | | |
| 13 March - | MR CHARLTON JAMES WOLLASTON - - - - - - - - - - | 100 | – | – |
| | In recognition of his services in connection with the introduction of Submarine Telegraphy. | | | |
| 21 March - | MR. ROBERT DREW HICKS - - - - - - - - - - - - | 125 | – | – |
| | In consideration of the services to Classical Scholarship and of the failure of his sight. | | | |
| 21 March - | EMMA, LADY ELLIS - - - - - - - - - - - - - - | 30 | – | – |
| | In consideration of the public services, in West Africa, of her late husband, Lt.-Col. A. B. Ellis, C.B., and of her inadequate means of support. | | | |
| 25 May - | MR. HERMAN CHARLES MERIVALE - - - - - - - - - - | 125 | – | – |
| | In consideration of his literary work and of his straitened circumstances. | | | |
| | Carried forward - - - £. | 955 | – | – |

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LIST of all Pensions granted during the Year ended 20th June 1900, &c.—*continued.*

| DATE OF GRANT. | NAME. | AMOUNT OF PENSION. £. s. d. |
|---|---|---|
| | Brought forward - - - | 955 - - |
| 1900: 25 May - | ANNE MARIA, LADY BARKLY - - - - - - - - - - - - In recognition of the public services of her late husband, Sir Henry Barkly, G.C.M.G., K.C.B., as Governor of five British Colonies in succession. | 75 - - |
| 25 May - | MR. ROBERT TUCKER - - - - - - - - - - - - - In consideration of his services in promoting the study of Mathematics. | 40 - - |
| 25 May - | DR. JOHN MACKINTOSH - - - - - - - - - - - - - In consideration of his historical writings and researches. | 50 - - |
| 25 May - | MRS. ELIZA ARLIDGE - - - - - - - - - - - - - In consideration of the labours of her late husband, Dr. John Thomas Arlidge, in the cause of Industrial Hygiene, and of her straitened circumstances. | 50 - - |
| 25 May - | MISS EMILY VICTORIA BISCOE - - - - - - - - - - - - In consideration of the services rendered to Antarctic Exploration by her late father, Captain John Biscoe, and of her inadequate means of support. | 30 - - |
| | TOTAL - - - £. | 1,200 - - |

Treasury Chambers,
9 July 1900.



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# CIVIL LIST PENSIONS.

LIST of all PENSIONS granted during the Year ended 20th June 1900, and charged upon the CIVIL LIST.

(*Presented pursuant to Act* 1 *Vict. c.* 2, *s.* 6.)

(*Ordered, by* The House of Commons, *to be Printed,* 10 *July* 1900.

[*Price* ½*d.*]

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# CONSOLIDATED FUND.

## ABSTRACT ACCOUNT,

## 1898-99.

ABSTRACT ACCOUNT, showing the Issues made from the Consolidated Fund of the United Kingdom, in the Financial Year ended 31st March 1899, for the Interest and Management of the Debt, for the Civil List, and all other Issues in the Financial Year for Services charged directly on the said Fund; together with the Report of the Comptroller and Auditor General thereon.

(*PRESENTED PURSUANT TO ACT* 29 & 30 *VICT.* c. 39, s. 21.)

*Ordered, by* The House of Commons, *to be Printed,*
31 *January* 1900.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
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32, Abingdon Street, Westminster, S.W.; or
JOHN MENZIES & Co., 12, Hanover Street, Edinburgh, and
90, West Nile Street, Glasgow; or
HODGES, FIGGIS, & Co., Limited, 104, Grafton Street, Dublin.

17.

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# CONSOLIDATED FUND.

ABSTRACT ACCOUNT, showing the Issues made from the Consolidated Fund of the United Kingdom, in the Financial Year ended 31st March 1899, for the Interest and Management of the Debt, for the Civil List, and for all other Issues in the Financial Year for Services charged directly on the said Fund.

| References to Details in Finance Accounts. | SERVICES. | AMOUNTS. £. s. d. | £. s. d. |
|---|---|---|---|
| Pages. | I. National Debt Services: | | |
| | Permanent or Fixed Annual Charge: | | |
| 36 | (a) Interest of Funded Debt | 16,009,557 6 3 | |
| 37 | (b) Terminable Annuities | 7,281,702 8 7 | |
| 38 | (c) Interest of the Unfunded Debt | 139,254 2 3 | |
| 38 & 39 | (d) Management of the Debt | 175,027 3 3 | |
| 39 | (e) New Sinking Fund | 1,394,458 19 8 | |
| | | | 25,000,000 - - |
| | II. Other Consolidated Fund Services: | | |
| 40 | (a) Civil List | 408,773 10 8 | |
| 41–52 | (b) Annuities and Pensions | 281,567 13 - | |
| 53–55 | (c) Salaries and Allowances | 79,113 10 9 | |
| 56–68 | (d) Courts of Justice | 517,068 14 5 | |
| 69 | (e) Miscellaneous Services | 305,329 13 11 | |
| 69 | (f) Payments to Local Taxation Accounts | 452,382 8 - | |
| | | | 2,044,235 15 9 |
| | III. Issues to meet other Expenditure: | | |
| 11 | (a) Under Barracks Act, 1890 (53 & 54 Vict. c. 25) | 200,000 - - | |
| 11 | (b) Under the Telegraph Acts, 1892, 1896, and 1898 (55 & 56 Vict. c. 59, 59 & 60 Vict. c. 40, 61 & 62 Vict. c. 33) | 133,335 16 5 | |
| 11 | (c) Under the Uganda Railway Act, 1896 (59 & 60 Vict. c. 38) | 1,005,000 - - | |
| 11 | (d) Under the Public Offices (Acquisition of Site) Act, 1895 (59 Vict. c. 5. sess. 2) | 30,000 - - | |
| 11 | (e) Under the Public Offices (Whitehall) Site Act, 1897 (60 & 61 Vict. c. 27) | 475,000 - - | |
| | | | 1,843,335 16 5 |
| | IV. Advances: | | |
| 11 | For purchase of Bullion for Coinage | - - - | 850,000 - - |
| | V. Bills Paid off, Subject to Renewal: | | |
| | For Supply: | | |
| 11 | Treasury Bills paid off | - - - | 8,133,000 - - |
| | VI. Issues for Redemption of Debt: | | |
| 13 | Surplus Revenue, 1897-8 (exclusive of 2,550,000*l.* applied under Public Buildings Expenses Act, 1898, *see below* IX.) | - - - | 1,128,009 19 3 |
| | VII. Surplus Revenue, 1895-6: | | |
| 13 | Amount applied in 1898-9 under the Naval Works Acts, 1896 and 1897 (59 Vict. c. 6, 60 & 61 Vict. c. 35) | - - - | 1,080,000 - - |
| | VIII. Surplus Revenue, 1896-7: | | |
| 13 | Amount applied in 1898-9 under the Military Works Act, 1897 (60 Vict. c. 7) | - - - | 630,000 - - |
| | IX. Surplus Revenue, 1897-8: | | |
| 13 | Applied as directed by the Public Buildings Expenses Act, 1898 (61 Vict. c. 5) | - - - | 2,550,000 - - |
| | X. Temporary Advances Repaid: | | |
| 13 | Advances for Deficiency of the Consolidated Fund | 3,300,000 - - | |
| | *Less* Paid off by National Debt Commissioners out of Surplus Revenue, 1897-8 | 1,128,009 19 3 | |
| | | | 2,171,990 - 9 |
| | XI. Suez Canal Shares: | | |
| 13 | Capital of 3,776 Shares, drawn and paid off, applied to reduce Debt under the Finance Act, 1898 (61 & 62 Vict. c. 10. s. 15) | | 77,546 7 9 |
| | | £. | 45,508,117 19 11 |

Treasury,
1 September 1899.

*E. W. Hamilton.*

I hereby certify, pursuant to the Act 29 & 30 Vict. c. 39, s. 21, that the foregoing Account has been examined with reference to the several Acts of Parliament under the authority of which the Issues have been made, and is correct.

*Richd. Mills,*
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
*F. Phillips.*

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(A.)

STATEMENT, showing the SUMS issued from the EXCHEQUER to the BANK OF ENGLAND in the Year to 31st March 1899, for the payment of INTEREST on the undermentioned PUBLIC DEBT, and for paying off Principal of EXCHEQUER BONDS and BILLS, and TREASURY BILLS; the AMOUNT paid by the Bank in that Period in respect thereof; and the BALANCES of the same unpaid at the commencement and close of the Year.

| DESCRIPTION OF DEBT. | Balances unpaid at the commencement of the Year. | Amounts issued to the Bank in the Year. | TOTALS. | Amounts paid by the Bank in the Year. | Balances unpaid at the close of the Year. |
|---|---|---|---|---|---|
| Interest, &c.: | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| £.2. 15. per Cent. Consolidated Stock | 233,384 8 7 | 13,907,715 19 5 | 14,141,100 8 – | 13,922,765 17 6 | 218,334 10 6 |
| £.3 per Cent. Consols - - - | 3,464 12 3 | - - - | 3,464 12 3 | 2,701 11 – | 763 1 3 |
| £.3 per Cent. Reduced Annuities - | 1,347 19 9 | - - - | 1,347 19 9 | 1,051 5 – | 296 14 9 |
| New £.3 per Cent. Annuities - | 420 18 8 | - - - | 420 18 8 | 414 15 2 | 6 3 6 |
| New £.3½ per Cent. Annuities - | 28 15 6 | - - - | 28 15 6 | - - - | 28 15 6 |
| New £.2½ per Cent. Annuities - | 13,707 11 11 | 787,406 1 5 | 801,113 13 4 | 788,779 10 – | 12,334 3 4 |
| New £.2. 15. per Cent. Annuities - | 3,624 1 10 | 125,867 14 9 | 129,491 16 7 | 126,039 9 11 | 3,452 6 8 |
| Exchequer Bonds, 1853 - - - | 200 – – | - - - | 200 - – | 200 – – | -- |
| * Terminable Annuities - - - | 854 7 8 | 6,017,448 2 3 | 6,018,302 9 11 | 6,017,741 18 8 | 560 11 3 |
| † Ditto - - - - - - | - - | 170,002 17 – | 170,002 17 – | 170,002 17 – | — |
| | 257,032 16 2 | 21,008,440 14 10 | 21,265,473 11 – | 21,029,697 4 3 | 235,776 6 9 |
| *Deduct,—* Amount advanced to Her Majesty's Exchequer out of Unclaimed Balances, per various Acts - - | 222,417 11 7 | (a) 10,748 6 7 | 211,669 5 – | - - - | 211,669 5 – |
| | 34,615 4 7 | 21,019,189 1 5 | 21,053,804 6 – | 21,029,697 4 3 | 24,107 1 9 |
| Exchequer Bonds - - - - | — | — | — | — | — |
| Exchequer Bills - - - - | 168 – – | - - - | 168 – – | - - - | 168 – – |
| | 34,783 4 7 | 21,019,189 1 5 | 21,053,972 6 – | 21,029,697 4 3 | 24,275 1 9 |
| Principal of Exchequer Bonds - - | — | — | — | — | — |
| Principal of Exchequer Bills - | — | — | — | — | — |
| Principal of Treasury Bills - | 25,000 – – | 8,133,000 – – | 8,158,000 – – | 8,158,000 – – | -- |
| | 25,000 – – | 8,133,000 – – | 8,158,000 – – | 8,158,000 – – | -- |
| GROSS TOTALS - - - £. | 59,783 4 7 | 29,152,189 1 5 | 29,211,972 6 – | 29,187,697 4 3 | 24,275 1 9 |

* Including Annuities for 30 years; Annuities for terms of years; Red Sea Annuity; Commissioners for the Reduction of the National Debt. (See *Note*.)

| | £. s. d. |
|---|---|
| † Imperial Defence Annuities paid annually by the Admiralty direct to the Commissioners for the Reduction of the National Debt - - - - - - - - - - - - - - - - | 95,342 16 – |
| Annuities created under the Telegraph Act, 1892, paid annually by the Postmaster General to the Commissioners for the Reduction of the National Debt - - - - - - - - - - - - | 74,660 1 – |
| | £. 170,002 17 – |

(a) This amount includes 748*l.* 6*s.* 7*d.* unpaid fractions, applied in reduction of the amount advanced under Sect. 18 of 45 & 46 Vict. c. 72, and 10,000*l.* received from Her Majesty's Exchequer.

*Note.*—The Annuities for terms of years, per 10 Geo. 4, c. 24, which are managed by the Bank of England, are included in this item, although the amount is issued to the Commissioners for the Reduction of the National Debt..

Bank of England, 8 May 1899.

(signed) *H. G. Bowen*, Chief Cashier.



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(B.)

PARTICULARS of BALANCES of SUMS Issued from HER MAJESTY'S EXCHEQUER for Payment of INTEREST on the PUBLIC DEBT remaining in the hands of the BANK OF ENGLAND on the 31st March 1899, being Dividends Unpaid.

| | £. | s. | d. |
|---|---|---|---|
| £. 2. 15. per Cent. Consolidated Stock | 218,334 | 10 | 6 |
| Consolidated £. 3. per Cent. Annuities | 763 | 1 | 3 |
| Reduced £. 3. per Cent. Annuities | 296 | 14 | 9 |
| New £. 3 per Cent. Annuities | 6 | 3 | 6 |
| £. 2. 10. per Cent. Annuities | 12,334 | 3 | 4 |
| £. 2. 15. per Cent. Annuities | 3,452 | 6 | 8 |
| New £. 3. 10. per Cent. Annuities | 28 | 15 | 6 |
| Red Sea and India Telegraph Annuity | 119 | 8 | 6 |
| | 235,335 | 4 | 0 |
| *Add,—* | | | |
| Annuities for Terms of Years | 441 | 2 | 9 |
| | 235,776 | 6 | 9 |
| *Deduct,—* | | | |
| Amount advanced to Her Majesty's Exchequer | 211,669 | 5 | – |
| £. | 24,107 | 1 | 9 |

| | | | | | | |
|---|---|---|---|---|---|---|
| Amount advanced to Her Majesty's Exchequer, as per last Return, dated 4th May 1898 | | | | 222,417 | 11 | 7 |
| Repaid by Her Majesty's Exchequer, 1898 to 1899 | 10,000 | – | – | | | |
| Fractions accrued between 5th February 1898 and 4th February 1899 | 748 | 6 | 7 | | | |
| | | | | 10,748 | 6 | 7 |
| £. | | | | 211,669 | 5 | – |

Bank of England,
2 May 1899.

(signed) *G. F. Stutchbury,*
Accountant General.

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(C.)

STATEMENT showing the SUMS Issued from the EXCHEQUER to the BANK OF IRELAND in the Year to 31st March 1899, for the Payment of INTEREST on the undermentioned PUBLIC DEBT; the AMOUNT Paid by the Bank in that Period in respect thereof; and the BALANCES of the same unpaid at the commencement and close of the Year.

| DESCRIPTION OF DEBT. | Balances unpaid at the commencement of the Year. | Amounts issued to the Bank in the Year. | TOTALS. | Amounts paid by the Bank in the Year. | Balances unpaid at the close of the Year. |
|---|---|---|---|---|---|
| Interest, &c.: | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| £. 2¾ per Cent. Consolidated Annuities - - - - - - - | 43,694 9 3 | 436,331 1 4 | 480,025 10 7 | 439,121 7 4 | 40,904 3 3 |
| £. 2¾ per Cent. Annuities (1905) - | 68 9 10 | 1,849 3 11 | 1,917 13 9 | 1,844 13 11 | 72 19 10 |
| £. 2½ per Cent. Annuities - - | 783 11 2 | 7,625 17 5 | 8,409 8 7 | 7 606 13 – | 802 15 7 |
| £. 3 per Cent. Consols - - - | 689 4 6 | - - - | 689 4 6 | 257 19 5 | 431 5 1 |
| £. 3 per Cent. Reduced Annuities - | 12 7 8 | - - - | 12 7 8 | - - - | 12 7 8 |
| New £. 3 per Cent. Annuities - | 5,456 4 7 | - - - | 5,456 4 7 | 662 10 8 | 4,793 13 11 |
| Reduced £. 3 per Cent. Assented - | 7 1 4 | - - - | 7 1 4 | - - - | 7 1 4 |
| £. 3 per Cent. Consols Assented* - | 316 11 – | - - - | 316 11 – | - - - | 316 11 – |
| GROSS TOTALS - - £. | 51,027 19 4 | 445,806 2 8 | 496,834 2 – | 449,493 4 4 | 47,340 17 8 |

* 1*l.* 12*s.* 5*d.* added to this balance for Warrant charged to it in error February 1897 instead of to 2¾ Consolidated Annuities which has been reduced by a similar amount.

Dublin,
18 April 1899.

(signed) *J. B. Swayne,*
Accountant General.

## SUMMARY.

SUMMARY of the foregoing STATEMENTS (A.) and (C.), showing BALANCES unpaid on the 31st March 1899.

| | Bank of England. | Bank of Ireland. | TOTAL. |
|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. |
| Balances unpaid at the commencement of the year - - - | 59,783 4 7 | 51,027 19 4 | 110,811 3 11 |
| Amounts issued to the Banks in the year - - - - - - | 29,152,189 1 5 | 445,806 2 8 | 29,597,995 4 1 |
| TOTALS - - - £. | 29,211,972 6 – | 496,834 2 – | 29,708,806 8 – |
| *Deduct,—* Amounts paid by the Banks in the year - - - - - - | 29,187,697 4 3 | 449,493 4 4 | 29,637,190 8 7 |
| Balances unpaid at the close of the year - - - - £. | 24,275 1 9 | 47,340 17 8 | 71,615 19 5 |



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## CONSOLIDATED FUND.

REPORT of the COMPTROLLER and AUDITOR GENERAL, prepared in pursuance of the Provisions of the Act 29 & 30 Vict. c. 39, s. 21.

Issues in accordance with Statutes.

1. THE Issues from the Consolidated Fund shown in the Abstract Account have all been made in strict accordance with the provisions of the various Statutes by which they have from time to time been authorised.

### NATIONAL DEBT SERVICES.

Bank Balances of Issues for Dividends, &c.

2. Appended to the Account are Statements of the Banks of England and Ireland showing the amounts paid during the year 1898–99 out of the sums issued to them from the Exchequer, for interest of the Public Debt, and for principal of Treasury Bills; together with the balances of such issues remaining unpaid at the commencement and close of the year.

New Sinking Fund.

3. The total amount issued from the Exchequer on account of the New Sinking Fund, in the year ended 31st March 1899, was 1,410,006*l.* 4*s.* 8*d.*, as follows:—

| | £. | s. | d. |
|---|---|---|---|
| *New Sinking Fund:—* | | | |
| Under the Sinking Fund Act, 1875 (38 & 39 Vict. c. 45, s. 3), and National Debt Act, 1889 (52 Vict. c. 6, s. 1), being the balance available out of the fixed annual charge for the debt of 25,000,000*l.* - - - - - - - - | 1,394,458 | 19 | 8 |
| *Sinking Fund Annuity:—* | | | |
| Under the National Debt (Conversion of Stock) Act, 1884 (47 & 48 Vict. c. 23, s. 3) - - - - - - - | 15,547 | 5 | – |
| | £. 1,410,006 | 4 | 8 |

In addition to this amount there was on the 1st April 1898 an unapplied Balance of 1,061,307*l.* 10*s.* 8*d.*, making the total amount applicable to the reduction of Debt 2,471,313*l.* 15*s.* 4*d.* Of this sum there was applied in the year to the purchase and cancellation of Consols 1,076,854*l.* 15*s.* 8*d.* leaving a Balance unapplied on 31st March 1899 of 1,394,458*l.* 19*s.* 8*d.*

### OTHER CONSOLIDATED FUND SERVICES.

#### (*d.*) *Courts of Justice.*

Issue on Account of abolished Irish Judgeship.

4. Under Section 13 of the Supreme Court of Judicature (No. 2) Ireland Act, 1897, a further sum of 3,500*l.*, being the Salary attached to the abolished Judgeship of the Probate Court, Ireland, has been carried to the separate account, referred to in paragraph 4 of my Report of last year, to be applied to such Irish purposes as Parliament may direct. The amount at the credit of the account on the 31st March 1899 was 7,563*l.* 17*s.* 3*d.*

#### (*f.*) *Payments to Local Taxation Accounts.*

Local Taxation Accounts, Scotland and Ireland

5. The amount shown under this head, 452,382*l.* 8*s.*, comprises the following, viz.:—

| | £. | s. | d. |
|---|---|---|---|
| 1. The first half-yearly issue of the increased Agricultural Grant under Section 1 of the Local Taxation Account (Scotland) Act, 1898 - - - - - - - - - | 48,554 | 18 | – |
| 2. The first half-yearly issue of the Agricultural Grant under Section 48 of the Local Government (Ireland) Act, 1898 - | 363,827 | 10 | – |
| 3. The annual Exchequer Contribution under the Land Purchase (Ireland) Act, 1891 - - - - - - - | 40,000 | – | – |
| | £. 452,382 | 8 | – |

The Exchequer Contribution referred to above has hitherto been shown under the head "Miscellaneous Services."

### ISSUES TO MEET OTHER EXPENDITURE.

Repayable Issues.

6. The Issues under the Barracks Act, 1890, Telegraph Acts, 1892, 1896, and 1898, Uganda Railway Act, 1896, Public Offices (Acquisition of Site) Act, 1895, and Public Offices (Whitehall) Site Act, 1897, are all matters of separate Account and Report, and need not therefore be further noticed here.

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The following Statement shows the Issues from and Repayments to the Consolidated Fund on account of the above Services:—

| | Total Authorised Issue. | Issued from Consolidated Fund to 31st Mar. 1899. | Repaid to Consolidated Fund to 31st Mar. 1899. | Advances from Exchequer unrepaid. |
|---|---|---|---|---|
| | £. | £. | £. | £. |
| Barracks Act, 1890 - - - | 4,100,000 | 3,855,000 | 3,305,000 | — |
| Telegraph Acts, 1892, 1896, and 1898 - - | 2,300,000 | 1,340,000 | 1,340,000 | — |
| Uganda Railway Act, 1896 - - - | 3,000,000 | 1,966,000 | 1,966,000 | — |
| Public Offices (Acquisition of Site) Act, 1895 - | 450,000 | 450,000 | 450,000 | — |
| Public Offices (Whitehall) Site Act, 1897 - | 500,000 | 500,000 | 500,000 | — |

The Issues under the Barracks Act, 1890, include 550,000*l.* issued in the years 1890–91 and 1891–92, and charged as Expenditure. This amount is not therefore repayable to the Exchequer.

The sums repaid to the Consolidated Fund, as shown in the third column of above Statement, have been borrowed from the National Debt Commissioners, who are repaid by Terminable Annuities provided for by Votes of Parliament.

## Advances.

7. The Balance due to the Consolidated Fund on the 31st March 1899 in respect of Advances for the purchase of Bullion was 220,000*l.* The Balance at the commencement of the Financial Year was 210,000*l.* (under Act 33 Vict. c. 10). **Advances for Purchase of Bullion.**

## Issues for Redemption of Debt.

8. The sum of 1,128,009*l.* 19*s.* 3*d.* shown in the Account under this head (being part of the Surplus Revenue of the year 1897–98) was issued to the National Debt Commissioners under Section 5 of the Sinking Fund Act, 1875, and applied by them in paying off temporary Advances for Deficiency of the Consolidated Fund, which would otherwise have been repaid out of current revenue. **Old Sinking Fund.**

## Surplus Revenue 1895–96, 1896–97, and 1897–98.

9. With reference to paragraph 8 of my Report of last year, the following Statement shows the Amounts issued, and the Balances remaining unissued on the 31st March 1899, out of the Surplus Revenue of 1895–96, 1896–97, and 1897–98 set apart to be applied to Naval Works, Military Works, and Public Buildings respectively by the Acts 59 Vict. c. 6, 60 Vict. c. 7, and 61 Vict. c. 5: **Old Sinking Fund set apart for Naval Works, Military Works, and Public Buildings.**

| | For Naval Works, per Act 59 Vict. c. 6. (Surplus of 1895–96). | For Military Works, per Act 60 Vict. c. 7. (Surplus of 1896–97). | For Public Buildings, per Act 61 Vict. c. 5. (Part of Surplus of 1897–98.) |
|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. |
| Amounts set apart - - | 4,209,472 4 4 | 2,473,216 1 6 | 2,550,000 - - |
| Amounts issued:— | | | |
| In 1896–97 - - - - | 1,765,089 14 6 | —— | —— |
| „ 1897–98 - - - | 596,000 - - | 750,000 - - | —— |
| „ 1898–99 - - - | 1,080,000 - - | 630,000 - - | 2,550,000 - - |
| Total Issues - - | 3,441,089 14 6 | 1,380,000 - - | 2,550,000 - - |
| Balance unissued 31st March 1899 - | 768,382 9 10 | 1,093,216 1 6 | Nil. |

Section 1 Subsections (1) and (2) of the Public Buildings Expenses Act, 1898, whilst authorising the issue from the Consolidated Fund of sums not exceeding in the whole 2,550,000*l.*, provides that "any sum so issued may, so far as not "immediately required, be invested in such manner as the Treasury direct, and any



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"interest thereon shall be applied for the purposes of this Act." Under this enactment the sum of 190,000*l.* has been issued for current expenditure, and the balance of 2,360,000*l.* to the National Debt Commissioners for investment.

### Suez Canal Shares.

Suez Canal Shares drawn for repayment.

10. The 15th Section of the Finance Act, 1898, directed that any sums received into the Exchequer on account of Suez Canal shares drawn for repayment should be issued and applied in like manner as the New Sinking Fund. The amount paid into the Exchequer to 31st March 1899 was 77,546*l.* 7*s.* 9*d.*, which was accordingly issued to the National Debt Commissioners, and applied to the cancellation of Consols.

### State of the National Debt.

State of the National Debt.

11. I annex a Statement showing, in a summarised form, the position of the National Debt on 31st March 1899, as compared with the figures at the close of the preceding financial year. It will be seen that the total capital of the National Debt, which on 31st March 1898 was 634,435,703*l.* 14*s.* 8*d.*, amounted on 31st March 1899 to 627,562,585*l.* 6*s.* 11*d.*, showing a reduction during the year of 6,873,118*l.* 7*s.* 9*d.*

Other Liabilities.

In stating the total liability in respect of the Public Debt, the following further liabilities outstanding on 31st March 1899 should be noted. The several amounts represent the estimated capital value of the Terminable Annuities created under the respective Acts, as shown at page 93 of the Finance Accounts :—

| | £. |
|---|---|
| 1. Russian-Dutch Loan Act, 1891 | 312,441 |
| 2. Imperial Defence Act, 1888 | 187,893 |
| 3. Barracks Act, 1890 | 2,829,029 |
| 4. Telegraph Acts, 1892, 1896, and 1898 | 1,222,276 |
| 5. Uganda Railway Act, 1896 | 1,969,722 |
| 6. Public Offices (Acquisition of Site) Act, 1895 | 455,381 |
| 7. Public Offices (Whitehall) Site Act, 1897 | 501,638 |

The Consolidated Fund was also liable in respect of certain funds of Suitors of the Supreme Court, and other contingent claims (as shown on pages 96 and 97 of the Finance Accounts, 1898–99) amounting to 4,249,046*l.* 1*s.* The greater part of this liability may, however, be regarded as nominal.

Certain Assets.

12. The following Assets, amounting to 27,154,961*l.*, may, on the other hand, be considered as a set-off to the total amount in which the State was indebted on 31st March 1899, viz. :—

| | £ |
|---|---|
| (1.) Estimated value of Suez Canal Shares on 31st March 1899 | 26,451,000 |
| (2.) Amount of Advances from the Exchequer for Loans, &c., unrepaid— | |
| (*a*) Sardinian Loan | 285,359 |
| (*b*) Bullion | 220,000 |
| (3.) Moiety of estimated capital value of Red Sea and India Telegraph Company's Annuity (repayable by Indian Government) | 140,727 |
| (4.) Present value of the Annuity payable by the Australian Colonies under the Imperial Defence Act, 1888 | 57,875 |
| | £. 27,154,961 |

Exchequer Balances on 31st March 1899.

13. In addition to the above, the Exchequer balances at the Banks of England and Ireland, on 31st March 1899, amounted to 8,919,172*l.* 17*s.* 8*d.*, which included a balance of 768,382*l.* 9*s.* 10*d.* out of the surplus revenue of the year 1895–96, applicable to expenditure on Naval Works, and a balance of 1,093,216*l.* 1*s.* 6*d.* out of the Surplus Revenue of 1896–97, set aside for Military Works, as explained in paragraph 9 of this Report.

*Richd. Mills,*
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

Exchequer and Audit Department,
26 October 1899.

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STATEMENT referred to in the foregoing REPORT.

SUMMARY of the State of the National Debt on 31st March 1899.

| | On 31st March 1898. | On 31st March 1899. | Decrease in the Year. |
|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. |
| Capital of Funded Debt. (Finance Accounts, pp. 86 and 89) - - | 585,787,623 14 8 | 583,186,305 6 11 | 2,601,318 7 9 |
| Capital value of Terminable Annuities. (Finance Accounts, pp. 87 and 90) - - - | 40,515,080 - - | 36,243,280 - - | 4,271,800 - - |
| Capital of Unfunded Debt. (Finance Accounts, pp. 87 and 91) - | 8,133,000 - - | 8,133,000 - - | — |
| £. | 634,435,703 14 8 | 627,562,585 6 11 | 6,873,118 7 9 |

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CONSOLIDATED FUND.

# ABSTRACT ACCOUNT,

## 1898-99.

ABSTRACT ACCOUNT, showing the Issues made from the Consolidated Fund of the United Kingdom, in the Financial Year ended 31 March 1899, for the Interest and Management of the Public Funded and Unfunded Debt, for the Civil List, and all other Issues in the Financial Year for Services charged directly on the said Fund; together with the Report of the Comptroller and Auditor General thereon.

(*Presented pursuant to Act* 29 & 30 *Vict. c.* 39, *s.* 21.)

*Ordered, by* The House of Commons, *to be Printed,*
31 *January* 1900.

[*Price* 1½*d.*]

17.

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# CROWN'S NOMINEE ACCOUNT.

## 1899.

ABSTRACT ACCOUNT of the RECEIPTS and PAYMENTS of the TREASURY SOLICITOR, in the Year ended 31st December 1899, in the Administration of ESTATES on behalf of the CROWN, under the authority of "THE TREASURY SOLICITOR ACT, 1876," and ALPHABETICAL LIST of INTESTATES' ESTATES in respect of which LETTERS of ADMINISTRATION were granted to the TREASURY SOLICITOR, as CROWN'S NOMINEE, in the Year ended 31st December 1899; and of other cases (partial Intestacies, &c.) in which Accounts were opened in the Books of the TREASURY SOLICITOR in the same Year in respect of Moneys received by him as Crown's Nominee.

Treasury Chambers,
9 April 1900.

R. W. HANBURY.

(*Presented pursuant to Act* 39 & 40 *Vict. c.* 18, *s.* 4.)

*Ordered, by* The House of Commons, *to be Printed,*
9 *April* 1900.

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## CROWN'S NOMINEE

ABSTRACT ACCOUNT of the RECEIPTS and PAYMENTS of MONEYS and
behalf of the Crown, in the

| | RECEIPTS. | | | |
|---|---|---|---|---|
| | CASH. | | | GOVERNMENT SECURITIES. |
| | Estates' Accounts. | Crown's Share Account (including Realty). | TOTAL. | Estates' Accounts and Crown's Share Account. |
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| Balances at the commencement of the year - - | 56,441 – 8 | 15,960 11 10 | 72,401 12 6 | 45,935 11 10 |
| Amount received in the year in respect of estates - | 38,747 3 1 | - - - | 38,747 3 1 | 17,314 10 1 |
| Amount received in respect of Crown's Share of Deposits in Post Office Savings Bank - - - - | - - - | 65 18 4 | 65 18 4 | — |
| Amount received in respect of Crown's share of estates in Ireland - - - - - - - - - | - - - | 2,832 18 – | 2,832 18 – | 5,870 13 11 |
| Cash proceeds of securities sold - - - - - - | 21,959 11 6 | - - - | 21,959 11 6 | — |
| Transfers from the Estates' Account to the Crown's Share Account (as per contra) - - - - - | - - - | 28,045 8 1 | 28,045 8 1 | 2,068 9 5 |
| Re-transfers from the Crown's Share Account to the Estates' Account (as per contra), to meet claims made subsequent to the winding-up of estates - | 14,461 10 2 | - - - | 14,461 10 2 | — |
| £. | 131,609 5 5 | 46,904 16 3 | 178,514 1 8 | 71,189 5 3 |

*Note.*—The Crown's rights to real and personal property of the value of 7,502*l.* 17*s.* 7*d.* were waived in favour of the

## BALANCE SHEET,

Crown's Nominee Securities Account :
- 2¾ per Cent. Consols - - - - - - - - - - - - -
- India 3½ per Cents. - - - - - - - - - - - - -

Paymaster General :
- Reserve Account - - - - - - - - - - - - - -
- Current Account - - - - - - - - - - - - - -

Sub-Accounting Officer and Imprests - - - - - - - - - - -
Crown's Share Account (including Crown's share of real estates) - - - - - -
Costs charged against estates (payable to the Vote for "Law Charges, England") - -
Sundry estates - - - - - - - - - - - - - - -

£.

Treasury,
20 March 1900.

*Desart.*

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## ACCOUNT—1899.

SECURITIES by the TREASURY SOLICITOR, in the Administration of ESTATES on Year ended 31st December 1899.

| | PAYMENTS. | | | |
|---|---|---|---|---|
| | CASH. | | | GOVERNMENT SECURITIES. |
| | Estates' Accounts. | Crown's Share Account (including Realty). | TOTAL. | Estates' Accounts and Crown's Share Account. |
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| Amount paid in the year for debts and expenses, &c. chargeable against estates | 20,967 14 2 | - - - | 20,967 14 2 | — |
| Amount paid on account of grants out of estates | 17,573 12 2 | - - - | 17,573 12 2 | — |
| Amount transferred to the account of the Vote for "Law Charges, England," in respect of Treasury Solicitor's costs | 1,818 14 7 | - - - | 1,818 14 7 | — |
| Securities sold | - - - | - - - | - - - | 21,961 12 6 |
| Amount paid to the Exchequer on account of Crown's share of personal estates* | — | — | — | — |
| Amount transferred to the Office of Woods on account of Crown's share of real estates | - - - | 842 6 9 | 842 6 9 | — |
| Amount paid to Auditor | - - - | 50 - - | 50 - - | — |
| Transfers from the Estates' Account to the Crown's Share Account (as per contra) | 28,045 8 1 | - - - | 28,045 8 1 | 2,068 9 5 |
| Re-transfers from the Crown's Share Account to the Estates' Account (as per contra), to meet claims raised subsequent to the winding-up of estates | - - - | 14,461 10 2 | 14,461 10 2 | — |
| Balances at the close of the year | 63,203 16 5 | 31,550 19 4 | 94,754 15 9 | 47,159 3 4 |
| £. | 131,609 5 5 | 46,904 16 3 | 178,514 1 8 | 71,189 5 3 |

*holders*, and a grant was made of personal property of the value of 3,379*l.* 3*s.*, on payment of the Crown's share and costs.

* A sum of 10,000*l.* was paid to the Exchequer in January 1900.

31st DECEMBER 1899.

| LIABILITIES. | | ASSETS. | |
|---|---|---|---|
| CASH. | STOCK. | CASH. | STOCK. |
| £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| - - - | - - - | - - - | 40,937 1 5 |
| - - | - - - | - - - | 6,222 1 11 |
| - - - | - - - | 92,800 7 9 | — |
| - - - | - - - | 1,904 5 4 | — |
| - - - | - - - | 50 2 8 | — |
| 31,550 19 4 | 7,939 3 4 | — | — |
| 1,976 8 3 | — | — | — |
| 64,581 12 11 | 39,220 - - | 3,354 4 9 | — |
| 98,109 - 6 | 47,159 3 4 | 98,109 - 6 | 47,159 3 4 |

Examined and found correct,
*G. H. Hunt*, Auditor.



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## 1899.

ALPHABETICAL LIST of INTESTATES' ESTATES in respect of which LETTERS of ADMINISTRATION were granted to the TREASURY SOLICITOR, as CROWN'S NOMINEE, in the Year ended 31st December 1899; and of other cases (partial Intestacies, &c.) in which Accounts were opened in the Books of the Treasury Solicitor in the same Year in respect of Moneys received by him as Crown's Nominee.

| NAME OF INTESTATE, &c. | PLACE OF RESIDENCE OF INTESTATE, &c. | REMARKS. |
|---|---|---|
| Baker, William | Landport, Hants | Letters of Administration granted to Crown's Nominee. |
| Barritt, John Laycock | Kildwick, Yorks | - - ditto - ditto. |
| Bateman, John | West Dulwich, Surrey | - - ditto - ditto. |
| Batty, James | Stanton-by-Dale, Derbyshire | Crown's rights to real and personal estates waived. |
| Bearnes, Alice Elizabeth | Thursley, near Haslemere, Surrey | Account re-opened. Transfer from Crown's Share Account to meet further payment. |
| Benson, John | Gainsborough | Account opened for personal estate. |
| Botevoyle, Edward | Colchester | Crown's rights to personal estate waived. |
| Bramwell, Hannah | Hyde, Chester | Letters of Administration granted to Crown's Nominee. |
| Bucher, Marie Louise | Beaconsfield, Bucks | - - ditto - ditto. |
| Coles, Frederick Arthur and George William. | Fareham, Hants | Crown's rights to personal estate waived. |
| Crabbe, William | Bungay, Suffolk | Account re-opened. Crown's rights to real and personal estates waived. |
| Craig, David | Kingswell, Cambridge. Died at Northumberland House Asylum, Green Lanes, N. | Letters of Administration granted to Crown's Nominee. |
| Curtis, Mabel Elizabeth | Wimborne Cottage Hospital, Dorset | Account opened for personal estate. |
| Dacie, Alfred | Bethnal Green, Middlesex | Letters of Administration granted to Crown's Nominee. |
| Dacie, Annie | Exeter | - - ditto - ditto. |
| Dacie, Charles | St. Pancras, Middlesex | - - ditto - ditto. |
| Dash, Eliza | Bristol | - - ditto - ditto. |
| Dietz, Mary Victoria | Hammersmith | Account re-opened. Transfer from Crown's Share Account to meet claims of heirs-at-law. |
| Dobson, Elizabeth Stewart | Husband's Bosworth, Leicester | - - ditto - ditto. |
| Dunham, Agnes Mary | Hertford | Letters of Administration granted to Crown's Nominee. |
| Ellendii, Ellen | Reading | - - ditto - ditto. |
| Fielder, Frederick William | Southwark, Surrey | Crown's rights to personal estate waived. |
| Force, Florine Pulcherie | Hornsey, Middlesex | Letters of Administration granted to Crown's Nominee. |
| Fowler, Thomas | Great Yarmouth | Crown's rights to personal estate waived. |
| Franklin, Morris | Clapham Road, Surrey | Letters of Administration granted to Crown's Nominee. |
| Freeman, Jane | London County Lunatic Asylum, Hanwell. | Account opened for balance of Administrator's account. |
| Freeth, John | Birmingham | Letters of Administration granted to Crown's Nominee. |
| French, James | Axminster Union Workhouse | Crown's rights to personal estate waived. |
| Glaidhill, Agnes Jane | Newcastle-on-Tyne | Letters of Administration granted to Crown's Nominee. |
| Hallam, Frederick | Carlton, Gedling, Nottingham | Crown's rights to real and personal estates waived. |
| Harrington, Henry Thomas | Peckham, Surrey | Crown's rights to personal estate waived. |

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ALPHABETICAL LIST of Intestates' Estates, &c.—*continued.*

| NAME OF INTESTATE, &c. | PLACE OF RESIDENCE OF INTESTATE, &c. | REMARKS. |
|---|---|---|
| Hartley, George Henry | Bradford, Yorks | Account re-opened. Transfer from Crown's Share Account to meet small payments. |
| Heller, Aloysius | Vienna, Austria | Account opened for personal estate. |
| Hellewell, Jackyetta, Alice | Cote Hill, Warley, Halifax | Crown's rights to personal estate waived. |
| Hetherington, Mary | Gateshead, Durham | Crown's rights to real estate waived. |
| Higgins, Francis Moulding | Weybridge, Surrey | - - ditto - ditto. |
| Hodson, Enoch | Wednesfield, Staffs. | Letters of Administration granted to Crown's Nominee. |
| Holmes, John | Findon Hill, near Sacriston | - - ditto - ditto. |
| Howker, Mary Ann | Thornhill Lees, Thornhill, Yorks | Account re-opened. Transfer from Crown's Share Account to make Grants. |
| Hyde, William | Godmanchester, Hunts | Letters of Administration granted to Crown's Nominee. |
| Irvine, Nathaniel | Carlisle | - - ditto - ditto. |
| Isted, Emma | Richmond, Surrey | - - ditto - ditto. |
| Jones, Ellen Matilda | Bristol | Crown's rights to real estate waived. |
| Jones, Susan | Minsterley, Salop | Letters of Administration granted to Crown's Nominee. |
| Judge, Matilda Mary Ann | Islington, Middlesex | - - ditto - ditto. |
| Lewin, George | West Cornforth | - - ditto - ditto. |
| Lewis, Thomas | Halcombe Rogus, Devon | - - ditto - ditto. |
| Lindsay, Mary | Pimlico, Middlesex | - - ditto - ditto. |
| Lister, Jane | Addingham, Yorks | Small sum paid to Crown's Nominee by Administrator of deceased's estate. |
| Lodge, Henry | Bexley Heath, Kent | Account opened for real and personal estates. |
| London and Westminster Finance Corporation, Limited (a dissolved Corporation). | London, Middlesex | Dividend received. |
| Lownds, Charles Joseph | Hightown, Middlewich, Chester | Letters of Administration granted to Crown's Nominee. |
| Mander, Charles Walter | Balsall Heath, Birmingham | Crown's rights to real estate waived. |
| May, William Crowson | Leicester Forest West, Leicester | Letters of Administration granted to Crown's Nominee. |
| Mayhew, Caroline Elizabeth | Limehouse | Account opened for small balance of estate. |
| McClelland, Jane Anne | Chelsea, Middlesex | Letters of Administration granted to Crown's Nominee. |
| McLintock, Frederick James | Barnsley, Yorks. | Account re-opened for further receipt. |
| Mills, Edmund | Dorchester Asylum | Account opened for personal estate. |
| Mills, Louisa | Brixton, Surrey | Account re-opened. Amount transferred from Crown's Share Account to meet further payment. |
| Moody, Sarah | Leavesden Asylum, Watford, Herts | Letters of Administration granted to Crown's Nominee. |
| Murphy, Catherine | Notting Hill, Middlesex | Small sum paid to Crown's Nominee. |
| Newbery, Mary Ann | Marylebone, Middlesex | Letters of Administration granted to Crown's Nominee. |
| Oddy, Laura Cordelia | Camberwell House Lunatic Asylum | Account re-opened for further small receipt. |
| Osmand, Francis Farmer | Brighton, Sussex | - - ditto - ditto. |
| Oughton, Mary Hall | Southampton | Account opened for personal estate. |
| Perks, Sarah | Southsea | - - ditto - ditto. |
| Peoly, Mary Ann | Dunstable, Beds | Account re-opened. Transfer from Crown's Share Account to meet claims of heirs-at-law. |
| Pepperdine, Lemuel Simpson | Lincoln | Crown's rights to personal estate waived. |



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ALPHABETICAL LIST of Intestates' Estates, &c.—*continued.*

| NAME OF INTESTATE, &c. | PLACE OF RESIDENCE OF INTESTATE, &c. | REMARKS. |
|---|---|---|
| Phillips, Thomas William John | Kew Green, Surrey - - - - | Letters of Administration granted to Crown's Nominee. |
| Poor, James - - - - | Fulham, Middlesex - - - - | Account re-opened. Transfer from Crown's Share Account to meet claim of heir-at-law. |
| Richardson, Samuel - - | New Headon, Sunderland - - - | Letters of Administration granted to Crown's Nominee. |
| Rowlls, Alice Rowlls - - | Regent's Park, Middlesex - - - | - - ditto - ditto. |
| Royal Bank of Liverpool (a dissolved Corporation). | Liverpool - - - - - - - | Dividend received. |
| Rump, Susannah - - - | Norwich - - - - - - - | Account opened for personal estate. |
| Ryding, Harriet Anne - - | Upper Tooting, Surrey - - - | Account opened for real estate. |
| Saunders, Thomas - - - | Gravesend, Kent - - - - | Letters of Administration granted to Crown's Nominee. |
| Shaw, Betty - - - - | New Delph, Saddleworth, York - - | - - ditto - ditto. |
| Sherry, John - - - - | Meean Meer, Bengal, East India, 2nd Batt. Royal Inniskilling Fusiliers. | - - ditto - ditto. |
| Smith, Charlotte - - - | Wrelton, near Pickering - - - | - - ditto - ditto. |
| Stilwell, William - - - | Shatter Mill, Surrey - - - - | Crown's rights to personal estate waived. |
| Tallerman, Esther Annie Rachel | West Hampstead - - - - - | Letters of Administration granted to Crown's Nominee. |
| Thomas, John - - - | Gorslwyd, Llanddona, Anglesey - - | Account opened for personal estate. |
| Thompson, Ellen - - - | Brixton, Surrey - - - - - - | - - ditto - ditto. |
| Thompson, William - - | Newcastle on-Tyne - - - - | Letters of Administration of personal estate granted to Crown's Nominee, and account opened for real estate. |
| Thorn, Edward - - - | Cardiff - - - - - - - | Crown's rights to personal estate waived. |
| Thorn, Elizabeth Charlotte - | Kilburn, Middlesex - - - - | Letters of Administration granted to Crown's Nominee. |
| Turner, Samuel Charles Everett | Sydney, N.S.W. - - - - - | - - ditto - ditto. |
| Veasey, John - - - - | Braunston, Rutland - - - - | - - ditto - ditto. |
| Wade, Henry - - - - | Marylebone, Middlesex - - - | Transfer from Crown's Share Account to meet claim of heir-at-law. |
| Walker, Henry - - - | Parkgate, near Rotherham - - - | Letters of Administration granted to Crown's Nominee. |
| Wheatstone, John Butler - - | Upper Westbourne Terrace, Middlesex - | Account re-opened. Transfer from Crown's Share Account to meet claims of heirs-at-law. |
| Woodward, Mary Jerningham | Heigham, Norwich - - - - | Letters of Administration granted to Crown's Nominee |

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# CROWN'S NOMINEE ACCOUNT.

## 1899.

**ABSTRACT ACCOUNT of the RECEIPTS and PAYMENTS of the TREASURY SOLICITOR, in the Year ended 31 December 1899, in the Administration of ESTATES on behalf of the CROWN, under the authority of "THE TREASURY SOLICITOR ACT, 1876; &c."**

(*Presented pursuant to Act* 39 & 40 *Vict. c.* 18, *s.* 4.)

*Ordered, by* The House of Commons, *to be Printed,*
9 *April* 1900.

[*Price* 1*d.*]

133.

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DUCHY OF CORNWALL.

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1899.

# AN ACCOUNT

OF THE

# RECEIPTS AND DISBURSEMENTS

OF THE

# DUCHY OF CORNWALL,

IN THE YEAR ENDED ON THE 31ST DECEMBER 1899.

Treasury Chambers,
1 February 1900.

R. W. HANBURY.

(*PRESENTED PURSUANT TO ACT* 1 & 2 *VICT. c.* 101, *s.* 2.)

*Ordered, by* The House of Commons, *to be Printed,*
1 *February* 1900.

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26.

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## AN ACCOUNT OF THE RECEIPTS AND DISBURSEMENTS OF THE

prepared in pursuance of

| CHARGE. | | | CHARGE for 1898, including Arrears on 31 Dec. 1898. | ARREARS outstanding 31 Dec. 1899. | RECEIPTS in the Year 1899. |
|---|---|---|---|---|---|
| | | | £. s. d. | £. s. d. | £. s. d. |
| To BALANCE remaining to the Credit of the Receiver General of the Duchy of Cornwall on the 31st December 1898 - - - - | | | 10,134 3 8 | — | 10,134 3 8 |
| To RENTS and PROFITS of COURTS accrued to His Royal Highness the Prince of Wales, viz. :— | | | | | |
| | | £. s. d. | | | |
| 1. Arrears outstanding on 31st December 1898 - | | 31,269 8 -½ | | | |
| *Less*,—Discharged - - - - - | | 6,248 6 9 | | | |
| | | 25,021 1 3½ | | | |
| | £. s. d. | | | | |
| 2. Charge for the Year 1899 - | 77,307 - 6½ | | | | |
| *Less*,—Arrears left outstanding during 1899, discharged - - - | 243 18 3½ | 77,063 2 3 | | | |
| | | | 102,084 3 6¼ | 25,384 7 2½ | 76,699 16 4 |
| To TITHE RENT-CHARGES RECOVERABLE, viz. :— | | | | | |
| | | £. s. d. | | | |
| 1. Arrears outstanding on 31st December 1898 - | | 137 1 3 | | | |
| *Less*,—Discharged - - - - - | | 6 16 6 | | | |
| | | 130 4 9 | | | |
| 2. Charge for the Year 1899 (less Corn Averages at 31 *l.* 5 *s.* 1 *d.* and 31 *l.* 17 *s.* 7½ *d.* per cent.) - - - - - - - - | | 1,519 11 4 | | | |
| | | | 1,649 16 1 | 146 9 1 | 1,503 7 - |
| To PRODUCE of the ROYALTIES of COAL MINES in the County of Somerset, in the Year 1899 - - - - - - - - - | | | 1,544 12 6 | — | 1,544 12 6 |
| To ROYALTIES and RESERVATIONS of DUES and RENTS of MINES and QUARRIES, viz. :— | | | | | |
| | | £. s. d. | | | |
| 1 Arrears outstanding on 31st December 1898 - | | 902 17 11 | | | |
| *Less*,—Discharged - - - - - | | 233 17 - | | | |
| | | 669 - 11 | | | |
| 2. Charge for the Year 1899 - - - - | | 1,434 19 11 | | | |
| | | | 2,104 - 10 | 572 - - | 1,532 - 10 |
| To GROSS RECEIPTS in 1899 for WOOD SALES - - - - - | | | 679 4 3 | — | 679 4 3 |
| To ANNUITY received from the Consolidated Fund, under the Act 1 & 2 Vict. c. 120, in lieu of TIN COINAGE DUTIES, Post Groats, and White Rents ; Year to 5th October 1899 - - - - - - | | | 16,216 15 - | — | 16,216 15 - |
| To DIVIDENDS on STOCK - - - - - - - - - - - | | | 8,773 2 8 | — | 8,773 2 8 |
| To CASUAL PROFITS of the Office of Havenor (proceeds of Sale of Unclaimed Wreck) - - - - - - - - - - - - | | | 30 8 11 | — | 30 8 11 |
| To CASUAL PROFITS from Personal Estate of Deceased Intestate dying domiciled in Cornwall without Kin - - - - - - | | | 20 - - | — | 20 - - |
| | | £. | 143,236 7 5½ | 26,102 16 3½ | 117,133 11 2 |

Duchy of Cornwall, Buckingham Gate,
13 January 1900.

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DUCHY OF CORNWALL IN THE YEAR ENDED ON THE 31ST DECEMBER 1899, the Act 1 & 2 Vict. c. 101.

| DISCHARGE. | £. s. d. | DISBURSEMENTS in the Year 1899. £. s. d. |
|---|---|---|
| By PAYMENTS made to HIS ROYAL HIGHNESS' USE | | 66,915 6 4 |
| By OUTLAY for the Benefit of the Estate, viz. :— | | |
| In Repairs and Improvements | 4,981 – 5 | |
| In Repayment to Capital in respect of Sums advanced for Permanent Improvements | 8,855 12 10 | 13,836 13 3 |
| By OUTGOINGS and EXPENSES in respect of Woods, viz. :— | | |
| Woodmen's Wages | 578 3 9 | |
| Parish Rates, Taxes, &c. (not including Tithes) | 264 10 – | 842 13 9 |
| By DEDUCTIONS under Various Acts of Parliament, &c., viz. :— | | |
| 1. For Property Tax allowed to Duchy Tenants, &c. | 2,760 6 6¼ | |
| 2. For other Taxes, and Parish Rates | 2,697 13 9 | |
| 3. For Tithe Rent-charges recoverable from Tenants | 1,519 11 4 | |
| 4. For Tithe Rent-charges on Tenancies let Tithe-free, &c. | 2,509 5 1 | |
| 5. For Charge on the Duchy Revenues by Act 59 & 60 Vict. c. 45, of part of pensions of Officers of the former Stannaries Court in Cornwall and Devon | 1,043 18 3 | |
| 6. For Annuities in lieu of Estates surrendered | 2,157 3 9 | |
| 7. For Allowances to Tenants, &c. | 675 10 – | 13,363 8 8¼ |
| By DISBURSEMENTS under the following Heads, viz. :— | | |
| 1. Superannuation Allowances and Annuities | 587 10 – | |
| 2. Donations and Charities | 683 9 – | |
| 3. Fire Insurances | 209 17 9 | |
| 4. Miscellaneous Payments | Nil. | |
| 5. Decima Stanni | 16 13 4 | 1,497 10 1 |
| By EXPENSES of MANAGEMENT, viz. :— | | |
| 1. Salaries of the Principal Officers of the Duchy, and their Establishment in London | 4,364 8 11 | |
| 2. Law Charges | 88 17 11 | |
| 3. Servants' Wages, Rates and Taxes, Fuel and Light, Engrossing Deeds and Copying by Law Stationer, Stamps, Stationery, and other Incidental Expenses in London | 1,031 13 10¾ | |
| | 5,485 – 8¾ | |
| *Less*,—Produce of the Fee Fund of the Duchy, &c. | 809 3 1 | |
| | 4,675 17 7¾ | |
| 4. Salaries, Allowances, and Office Expenses of Land Stewards, Mineral Agents, Collectors, &c. | 3,722 11 5 | |
| 5. Travelling Expenses and Entertainment of Duchy Tenants on Rent Days, &c. | 815 19 4 | |
| 6. Surveys, Valuations, and Plans | 86 13 1 | 9,301 1 5¾ |
| TOTAL Payments £. | | 105,756 13 7 |
| By BALANCE on 31st December 1899 | | 11,376 17 7 |
| £. | | 117,133 11 2 |

Examined.
*L. C Probyn*, Auditor.



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## CAPITAL ACCOUNT OF THE DUCHY OF CORNWALL,

| RECEIPTS. | | | | CASH. | STOCK. Local Loans Stock. | India 2½ per Cent. Stock. | India 3 per Cent. Stock. |
|---|---|---|---|---|---|---|---|
| | | | | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| To BALANCES on 31st December 1898 - - - - - - - - | | | | 9,155 11 8 | 100,000 - - | — | 183,184 - 4 |
| To SALES of ESTATES: | | | | | | | |
| Chief Rents, Commuted Rents, and Rents of Assize sold, as follows, viz.:— | | | | | | | |
| Purchasers. | Rent. | Property out of which Rent Issues. | | | | | |
| | £. s. d. | Manor of Stoke Climsland: | £. s. d. | | | | |
| The Plymouth Breweries, Limited | - 4 5 | Fenterdon - - - | 5 10 5 | | | | |
| | | Manor of Helston in Trigg: | | | | | |
| Miss Anna West - | - 13 3½ | Trevia - - - - | 16 12 4 | | | | |
| | | Manor of Liskeard: | | | | | |
| W. Ridgman - - | - 9 8½ | Heathland juxta Lamellyon - - - - | 12 2 9 | | | | |
| | | Manor of Stratton Sanctuary: | | | | | |
| John King and another - - | - 1 - | Holds or Halls - - | 1 - - | | | | |
| | | Borough of Bradninch: | | | | | |
| Mrs. M. J. James - | - - 9 | Culmstockhaies - - | - 15 - | | | | |
| T. Lake - - - | - - 3<br>- 2 6 | Sellicks - - -<br>Culver Close - - - | 2 15 - | | | | |
| £. | 1 11 11 | £. | 38 15 6 | | | | |
| Mrs. L. Penney - - | Land at Rillaton - - - - | | 80 - - | | | | |
| Lords Commissioners of the Admiralty - - | Portion of fundus of the water of Tamar - - - - - - | | 5 - - | | | | |
| Colonel R. Pole-Carew, C.B. - - - - | Portions of foreshore and fundus of the water of Tamar - - | | 44 - - | | | | |
| T. H. Gill - - - | Portion of foreshore of the water of Tamar - - - - - - | | 31 5 - | | | | |
| Mrs. F. T. Lewis and another - - - | Ditto - ditto - - | | 180 - - | | | | |
| The Trustees of the late John Bayly - - | Ditto - ditto - - | | 95 - - | | | | |
| A. S. G. Graves and another - - - | Ditto - ditto - - | | 6 - - | | | | |
| The Turnchapel Wharves and Warehouses, Limited - | Portions of foreshore and fundus of the water of Tamar - - | | 30 7 - | | | | |
| C. G. P. Brune - - | Portions of foreshore of St. Austell Bay - - - - - - - | | 142 - - | | | | |
| C.H. Hext - - - | Portion of foreshore of St. Austell Bay - - - - - - - | | 8 - - | | | | |
| Sir Richard Tangye - | Portion of foreshore in St. Columb Minor Parish - - - - | | 77 - - | | | | |
| W. N. Carne - - | Portion of foreshore and fundus of Truro River - - - - | | 50 - - | | | | |
| The Ecclesiastical Commissioners for England - - | Land at Dartmoor - - - | | 16 10 - | | | | |
| The Rural District Council of Tiverton - | Easement to lay pipes for water supply and land at Bradninch - | | 150 - - | | | | |
| | Carried forward - - - £. | | 953 17 6 | 9,155 11 8 | 100,000 - - | — | 183,184 - 4 |

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FOR THE YEAR ENDED ON THE 31ST DECEMBER 1899.

| DISBURSEMENTS. | CASH. | STOCK. Local Loans Stock. | India 2½ per Cent. Stock. | India 3 per Cent. Stock. |
|---|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| By PURCHASE of ESTATES: | | | | |
| R. F. Elliott and others. Land at Fordington - - | 100 - - | — | — | — |
| By EXPENSES attendant upon the PURCHASE and SALE of ESTATES: | | | | |
| Counsels' Fees - - - - - - - - - - | 12 6 - | — | — | — |
| By AMOUNT advanced for Permanent Improvements (under the Acts 26 & 27 Vict. c. 49, s. 8, and 31 & 32 Vict. c. 35, ss. 1 and 2) - - - - - - - - - - | 12,743 15 4 | — | — | — |
| By STOCK PURCHASED: | | | | |
| Amount invested on the 24th April in the purchase of 23,904*l.* 6*s.* 6*d.* India 2½ per Cent. Stock at 94 1/16 - | 22,500 - - | — | — | — |
| By LOCAL LOANS STOCK sold: | — | 70,000 - - | — | — |
| £ s. d. — £ s. d. | | | | |
| 10,000 - - - - at 110⅛ - - 11,011 17 6 | | | | |
| 35,000 - - - - at 110 - - 38,499 19 - | | | | |
| 20,000 - - - - at 110 } - - 27,506 4 - | | | | |
| 5,000 - - - - at 110⅛ } | | | | |
| 70,000 - - realising 77,018 - 6 | | | | |
| Reinvested in the purchase of India 2½ per Cent. Stock as below, viz.:— | | | | |
| £ s. d. — £ s. d. | | | | |
| On 28th March 9,343 15 - at 93⅝ 10,000 - - | | | | |
| On 28th March 23,390 13 6 at 93½ 25,000 - - | | | | |
| On 5th April } 44,283 12 - { at 93 11,800 - - | | | | |
| } { at 93 11/16 10,000 - - | | | | |
| On 6th April } { at 93¾ 25,505 5 3 | | | | |
| £ 77,018 - 6 producing £ 82,305 5 3 | | | | |
| Carried forward - - £. | 35,356 1 4 | 70,000 - - | — | — |



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## CAPITAL ACCOUNT OF THE DUCHY OF CORNWALL,

| RECEIPTS. | | | CASH. | STOCK. Local Loans Stock. | STOCK. India 2½ per Cent. Stock. | STOCK. India 3 per Cent. Stock. |
|---|---|---|---|---|---|---|
| | | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| | Brought forward - - - | 953 17 6 | 9,155 11 8 | 100,000 - - | — | 183,184 - 4 |
| The Urban District Council of Brixham - | Portion of foreshore and fundus of Brixham Harbour and Tor Bay, Water of Dartmouth - | 104 - - | | | | |
| Sir E. R. P. Edgcumbe, and another - - | Land at Fordington - - - | 100 - - | | | | |
| A. Byrt - - - | Land at Shepton Mallet - - | 30 - - | | | | |
| A. J. Cook - - - | Ditto - ditto - - | 250 - - | | | | |
| T. J. Cook - - - | Ditto - ditto - - | 125 - - | | | | |
| W. J. Gane - - - | Ditto - ditto - - | 270 - - | | | | |
| E. Hobbs - - - | Ditto - ditto - - | 1,263 - - | | | | |
| J. H. Pullen - - | Ditto - ditto - - | 400 - - | | | | |
| The Shepton Mallet Waterworks Company - - - | Easement to lay pipes for water supply and land at Shepton Mallet - - - - - - | 29 - - | | | | |
| Mrs. Anna Coles - - | Land at Midsomer Norton - - | 80 - - | | | | |
| Rev. W. E. Newling and others - - | Ditto - ditto - - | 90 - - | | | | |
| Mrs. Mercy Stock - | Ditto - ditto - - | 200 - - | | | | |
| Enoch Gait - - - | Land at Farrington Gurney - | 61 - - | | | | |
| To ENFRANCHISEMENTS :— | | | | | | |
| W. S. Barnes - - | Copyhold Property at Kennington | 115 - - | | | | |
| R. W. Cross - - | Ditto - - ditto - - | 250 - - | | | | |
| H. L. Doulton - - | Ditto - - ditto - - | 85 - - | | | | |
| W. H. Withall and another - - - | Ditto - - ditto - - | 1,155 - - | | | | |
| Mrs. S. E. Gardner and others - - - | Ditto - - ditto - - | 361 - - | | | | |
| O. Gray - - - | Ditto - - ditto - - | 142 - - | | | | |
| B. D. Kershaw - - | Ditto - - ditto - - | 270 - - | | | | |
| Mrs. Milner Gibson - | Ditto - - ditto - - | 1,125 - - | | | | |
| J. H. Twamley - - | Ditto - - ditto - - | 500 - - | | | | |
| Major-General D. S. Warren, C.B. - - | Ditto - - ditto - - | 212 - - | | | | |
| Ditto - | Ditto - - ditto - - | 525 - - | | | | |
| J. Williams - - - | Ditto - - ditto - - | 520 - - | | | | |
| | | 9,215 17 6 | | | | |
| *Less*,—Amount repaid to the Midsomer Norton Urban District Council for proposed easement to lay pipes for water supply at Clandown afterwards abandoned - - | | 12 - - | | | | |
| | | 9,203 17 6 | | | | |
| *Less*,—Credited in previous years for Sales not then completed - - - | | 2,630 2 - | | | | |
| | | | 6,573 15 6 | | | |
| To PURCHASE MONEY received in 1899 on account of Sales not completed - - - - - - - - - - - - - - | | | 19,805 5 - | | | |
| To REPAYMENT OF ADVANCES : | | | | | | |
| Received from Revenue in respect of Advances for Permanent Improvements (under the Acts 26 & 27 Vict. c. 49, s. 8, and 31 & 32 Vict. c. 35, ss. 1 and 2) - - - - - - - - - | | | 8,855 12 10 | | | |
| To STOCK PURCHASED 28th March - - - - - - - - | | | — | — | 35,000 - - | — |
| Ditto ditto 5th April - - - - - - - - | | | — | — | 21,800 - - | — |
| Ditto ditto 6th April - - - - - - - - | | | — | — | 25,505 5 3 | — |
| Ditto ditto 24th April - - - - - - - - | | | — | — | 23,904 6 6 | — |
| | | £. | 44,390 5 - | 100,000 - - | 106,209 11 9 | 183,184 - 4 |

Duchy of Cornwall, Buckingham Gate,
13 January 1900.

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FOR THE YEAR ENDED ON THE 31ST DECEMBER 1899—*continued.*

| DISBURSEMENTS. | CASH. | STOCK. | | |
|---|---|---|---|---|
| | | Local Loans Stock. | India 2½ per Cent. Stock. | India 3 per Cent. Stock. |
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| Brought forward - - - | 35,356 1 4 | 70,000 - - | — | — |
| BALANCES on 31st December 1899 - - - - - - - | 9,034 3 8 | 30,000 - - | 106,209 11 9 | 183,184 - 4 |
| £. | 44,390 5 - | 100,000 - - | 106.209 11 9 | 183,184 - 4 |

Examined,
*L. C. Probyn*, Auditor.



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DUCHY OF CORNWALL.

1899.

# AN ACCOUNT

OF THE

# RECEIPTS AND DISBURSEMENTS

OF THE

# DUCHY OF CORNWALL,

In the Year ended on the 31st December 1899.

(*Presented pursuant to Act* 1 & 2 *Vict. c.* 101, *s.* 2.)

*Ordered, by* The House of Commons, *to be Printed,*
1 *February* 1900

[*Price* 1*d.*]

26.

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# DUCHY OF LANCASTER.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the DUCHY of LANCASTER, in the Year ended 21st December 1899:—Also, a separate ACCOUNT of the CAPITAL of the said Duchy, to same Date.

Treasury Chambers,
19 February 1900.

R. W. HANBURY.

(*PRESENTED IN PURSUANCE OF THE ACT* 1 & 2 *VICT. c.* 101, *s.* 2.)

*Ordered, by* The House of Commons, *to be Printed,*
19 *February* 1900.

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# DUCHY OF LANCASTER REVENUE ACCOUNT.

AN ACCOUNT of the RECEIPTS and DISBURSEMENTS of the DUCHY of LANCASTER, for the

| HEADS OF RECEIPTS. | | Charge for the Year 1899, including Arrears on 21 December 1898. | ARREARS on 21 December 1899. | RECEIPTS in the Year 1899. |
|---|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| To Balances in the hands of Receivers and others on 21st December 1898 - - - | 740 5 – | | | |
| To Deposit Account at Bankers, proceeds of Exchequer Bills paid off - - - - | 4,300 – – | | | |
| To Cash Balance on 21st December 1898 - | 18,917 16 7 | | | |
| | 23,958 1 7 | | | |
| Less Balance due to Capital - - | 11,701 1 4 | 12,257 – 3 | - - | 12,257 – 3 |
| To Rents and Profits of Courts accrued to Her Majesty, viz.: | | | | |
| | £. s. d. | | | |
| 1. Arrears outstanding on 21st December 1898 - - - - - - - | 2,038 4 7 | | | |
| Less Discharged - - - - - | 247 11 2 | | | |
| | 1,790 13 5 | | | |
| 2. Rents and Profits accrued in 1899 - | 53,722 1 2 | | | |
| | 55,512 14 7 | | | |
| Less Allowances to Tenants (not in arrear) - - - - - - | 142 18 8 | 55,369 15 11 | 3,084 2 10 | 52,285 13 1 |
| To Royalties and Reservations of Dues, and Rents of Mines and Quarries: | | | | |
| | £. s. d. | | | |
| 1. Arrears outstanding on 21st December 1898 - - - - - - - | 72 10 – | | | |
| Less Discharged - - - - - | 17 10 – | | | |
| | 55 – – | | | |
| 2. Charge for the year 1899 - - - | 23,332 13 – | 23,387 13 – | 85 13 4 | 23,301 19 8 |
| To Net Receipts on account of Wood Sales, after deducting Outgoings and Expenses - - - - - - - | | 616 16 9 | - - | 616 16 9 |
| To Dividends on Consols - - - - - - - - | | 448 16 – | - - | 448 16 – |
| To Annuity received from the Consolidated Fund under Acts of 43 Geo. 3, and 2 & 3 Will. 4, for the purchase and surrender of the duties of Prisage and Butlerage within the County Palatine - - - - - - - - - | | 803 – – | - - | 803 – – |
| To produce of Escheats, Devolutions, and Forfeitures - - | | 621 – 6 | - - | 621 – 6 |
| To proceeds of Sales of Wrecks - - - - - - - | | - Nil - | - - | - Nil. |
| To Interest on Moneys on Deposit, &c. - - - - - | | 1,236 1 9 | - - | 1,236 1 9 |
| | £. | 94,740 4 2 | 3,169 16 2 | 91,570 8 – |

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# DUCHY OF LANCASTER REVENUE ACCOUNT.

Year ended 21st December 1899, prepared pursuant to Act 1 & 2 Vict. c. 101, s. 2.

| HEADS OF DISBURSEMENTS. | £. s. d. | £. s. d. | DISBURSEMENTS in the Year 1899. £. s. d. |
|---|---|---|---|
| By Payments made for Her Majesty's use to the Keeper of Her Majesty's Privy Purse - | | | 60,000 – – |
| By Outlay for the benefit of the Estate, viz.: | | | |
| In Repairs and Improvements chargeable to Revenue (including certain Expenses of Farms in hand, and the Cost of maintaining two pumping engines) - - - - - - - - - | | 1,342 6 4 | |
| Transferred to Capital portions of increased and additional Rents accruing in respect of Improvements paid for out of Capital - - - - - - | 1,486 1 3 | | |
| Transferred to Capital portions of certain Mineral and other Rents and proceeds of certain Timber Sales - | 1,665 5 10 | | |
| | | 3,151 7 1 | |
| Sinking Fund Purchase of 2¾ per Cent. Consolidated Bank Annuities in respect of certain Properties purchased by the Duchy and of certain Special Improvements - - - - - - - - | | 854 6 8 | |
| | | | 5,348 – 1 |
| By Deductions under various Acts of Parliament, &c., viz.: | £. s. d. | | |
| Property Tax allowed to Duchy Tenants, &c. - - | 2,444 9 6 | | |
| Land Tax, 54*l.* 6*s.* 4*d.*; other Rates and Taxes, 199*l.* 13*s.* 5*d.*; and Rent-charges, 945*l.* 3*s.* 9*d.* - | 1,199 3 6 | | |
| | | 3,643 13 – | |
| Proportion of Rent in the Savoy due to the Office of Woods - - | | 810 4 11 | |
| | | | 4,453 17 11 |
| By Disbursements under the following Heads, viz.: | £. s. d. | | |
| Superannuation Allowances and Annuities - - - | 843 6 8 | | |
| Donations and Charities, including Stipends and Eleemosynary Annuities - - - - - - | 2,491 13 5 | | |
| | | 3,335 – 1 | |
| Law Charges - - - - - - - - - - - - | | 627 1 4 | |
| | | | 3,962 1 5 |
| By Salary of the Chancellor of the Duchy - - - - - - - | | - - | 2,000 – – |
| By Expenses of Management: | | | |
| Salaries and Allowances of the Principal Officers of the Duchy, and of their Establishment of Officers and Clerks - - - - - - - - - - - | £. s. d. 6,437 1 2 | | |
| Less produce of the Fee Fund of the Duchy - - | 2,773 3 11 | | |
| | | 3,663 17 3 | |
| The like of Receivers and Agents employed in the Collection of the Revenue - - - - - - - - - - - - - | | 223 6 8 | |
| The like of Stewards and Bailiffs of Honours, Manors, Lordships, and Hundreds, and others not employed in the Collection of the Revenue | | 922 5 8 | |
| Surveys, Plans, and Valuations - - - - - - - - | | 714 4 1 | |
| Travelling Charges, Audit Expenses, Expenses of holding Courts, and Contingent Expenses of the Duchy Office - - - - - - | | 951 15 10 | |
| | | | 6,475 9 6 |
| By Balances in the hands of Receivers and others - - - - - - | | 879 11 3 | |
| By Deposit Account at Bankers, proceeds of Exchequer Bills paid off - | | 4,300 – – | |
| By Cash at Bankers on 21st December 1899 - - - - - - - | | 21,794 10 3 | |
| | | 26,974 1 6 | |
| Less Balance due to Capital - - - - - - | | 17,643 2 5 | |
| | | | 9,330 19 1 |
| | | £. | 91,570 8 – |

Examined,

*F. A. Hawker,*

Auditor of the Duchy of Lancaster.



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## CAPITAL ACCOUNT of the DUCHY of LANCASTER, for the Year ended 21st December 1899.

| RECEIPTS. | | | CASH. | STOCK. |
|---|---|---|---|---|
| | | | £. s. d. | £. s. d. |
| To Balance of Cash and Stock on 21st December 1898 - - | | | 11,701 1 4 | 16,319 9 5 |
| To received for Grants in Fee - - - - - - - - | | | 5,416 16 8 | |
| To received for Enfranchisements of Copyholds - - - | | | 2,549 9 1 | |
| To received for Grants of Rents - - - - - - - | | | – 6 8 | |
| To transferred from Revenue (*see* Revenue Account) - - - - - - - | | £. s. d. 3,151 7 1 | | |
| Wherefrom deduct,— | £. s. d. | | | |
| Expenses of Sales and Purchases of Estates - - - - | 65 17 5 | | | |
| Expenses of defending Her Majesty's Title to Estates - - | 584 2 1 | | | |
| Expenses of laying out and letting Land on Building Lease - - - - - - | 55 – – | | | |
| | | 704 19 6 | 2,446 7 7 | |
| | | £. | 22,114 1 4 | 16,319 9 5 |

| PAYMENTS. | CASH. | STOCK. |
|---|---|---|
| | £. s. d. | £. s. d. |
| By Outlay on the Estates : | | |
| Expenditure in Drainage - - - - - - - | Nil. | |
| Expenditure in other Improvements - - - - - | 3,570 18 11 | |
| By Purchases of Land - - - - - - - - | 900 – – | |
| By Balance of Stock - - - - - - - - | – – | 16,319 9 5 |
| By Balance due from Revenue - - - - - - | 17,643 2 5 | |
| £. | 22,114 1 4 | 16,319 9 5 |

Examined,

*F. A. Hawker,*

Auditor of the Duchy of Lancaster.

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# DUCHY OF LANCASTER.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the DUCHY of LANCASTER, in the Year ended 21st December 1899:—Also, a separate ACCOUNT of the CAPITAL of the said Duchy, to same Date.

(*Presented in pursuance of the Act* 1 & 2 *Vict. c.* 101, *s.* 2.)

*Ordered, by* The House of Commons, *to be Printed,*
19 *February* 1900.

[*Price* 1*d.*]

65.

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# FINANCIAL STATEMENT (1900-1901).

## (PROVISIONAL FIGURES.)

**RETURN** to an Order of the Honourable The House of Commons, dated 5 March 1900;—*for*,

**COPY** "of STATEMENT of REVENUE and EXPENDITURE as laid before The House by the CHANCELLOR OF THE EXCHEQUER when opening the BUDGET."

Treasury Chambers, 5 March 1900.

R. W. HANBURY.

(*Mr. Chancellor of the Exchequer.*)

*Ordered, by* The House of Commons, *to be Printed*, 5 *March* 1900.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

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EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C., and 32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and 90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

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STATEMENTS of the REVENUE and EXPENDITURE as laid before The House by the CHANCELLOR OF THE EXCHEQUER when opening the BUDGET of 1900-1901.

# PROVISIONAL FIGURES.

## No. I.

## EXPENDITURE, 1899-1900.

### CHARGED AGAINST REVENUE.

| | Total Estimated Expenditure. [Supplementary Estimates in *Italics.*] | Probable Exchequer Issues. |
|---|---|---|
| **I. CONSOLIDATED FUND SERVICES.** | £. | £. |
| National Debt Services: | | |
| A. Inside the Fixed Charge | 23,000,000 | 23,000,000 |
| B. Outside the Fixed Charge | — | 270,000 |
| Other Consolidated Fund Services | 1,603,000 | 1,521,000 |
| Payments to Local Taxation Accounts | 1,147,000 | 1,148,000 |
| TOTAL CONSOLIDATED FUND SERVICES £. | 25,750,000 | 26,000,000 |
| **II. SUPPLY SERVICES.** | | |
| Army (including Ordnance Factories) | 20,617,000<br>*23,047,000* | 43,600,000 |
| Navy | 26,595,000 | 26,000,000 |
| Civil Services | 22,180,000<br>*698,000* | 22,530,000 |
| Customs and Inland Revenue | 2,813,000 | 2,800,000 |
| Post Office | 8,553,000 | 8,480,000 |
| Telegraph Service | 3,638,000 | 3,620,000 |
| Packet Service | 781,000 | 780,000 |
| TOTAL SUPPLY SERVICES £. | 85,177,000<br>*23,745,000* | 107,810,000 |
| TOTALS £. | 110,927,000<br>*23,745,000* | 133,810,000 |

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## No. II.

## REVENUE, 1899–1900.

### PAID INTO THE EXCHEQUER.

| Exchequer Receipts in 1898–99. | | Budget Estimate for 1899–1900. | Probable Exchequer Receipts in 1899–1900. |
|---|---|---|---|
| £. | | £. | £. |
| 20,850,000 | Customs - - - - - - - - - - | 21,770,000 | 22,130,000 |
| | Inland Revenue: | | |
| 29,200,000 | Excise - - - - - - - - - - | 29,850,000 | 31,000,000 |
| 11,400,000 | Estate, &c. Duties - - - - - - - | 11,150,000 | 13,300,000 |
| 7,630,000 | Stamps - - - - - - - - - | 8,050,000 | 8,400,000 |
| 770,000 | Land Tax - - - - - - - - - | 800,000 | 800,000 |
| 1,600,000 | House Duty - - - - - - - - - | 1,650,000 | 1,650,000 |
| 18,000,000 | Property and Income Tax - - - - - | 18,300,000 | 18,600,000 |
| *68,600,000* | *Total Inland Revenue* - - - £. | *69,800,000* | *73,750,000* |
| 89,450,000 | TOTAL EXCHEQUER RECEIPTS FROM TAXES - £. | 91,570,000 | 95,880,000 |
| 12,710,000 | Post Office - - - - - - - - - - | 13,200,000 | 13,300,000 |
| 3,150,000 | Telegraph Service - - - - - - - - | 3,300,000 | 3,350,000 |
| 430,000 | Crown Lands - - - - - - - - - | 450,000 | 450,000 |
| 713,000 | Receipts from Suez Canal Shares and sundry Loans | 787,000 | 840,000 |
| 1,883,000 | Miscellaneous - - - - - - - - | 1,850,000 | 2,220,000 |
| 18,886,000 | TOTAL EXCHEQUER RECEIPTS FROM NON-TAX REVENUE - - - £. | 19,587,000 | 20,160,000 |
| 108,336,000 | TOTALS - - £. | 111,157,000 | 116,040,000 |

## THE EXCHEQUER ACCOUNT FOR 1899–1900 BALANCED.

| | £. |
|---|---|
| The probable **Revenue** (Exchequer Receipts) will amount to - - | 116,040,000 |
| The Probable **Expenditure** (Exchequer Issues) will amount to - | 133,810,000 |
| In which case, the **Expenditure** would exceed the **Revenue** by - | £. 17,770,000 |



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## No. III.
## AGGREGATE REVENUE RAISED BY THE STATE.

| | Receipts, 1898-99. | Probable Receipts 1899-1900. |
|---|---|---|
| 1. Customs: | £. | £. |
| Exchequer (as in No. II.) | 20,850,000 | 22,130,000 |
| Local Taxation Accounts | 204,000 | 225,000 |
| | *21,054,000* | *22,355,000* |
| 2. Excise: | | |
| Exchequer (as in No. II.) | 29,200,000 | 31,000,000 |
| Local Taxation Accounts | 5,084,000 | 5,203,000 |
| | *34,284,000* | *36,203,000* |
| 3. Estate, &c. Duties: | | |
| Exchequer (as in No. II.) | 11,400,000 | 13,300,000 |
| Local Taxation Accounts | 4,233,000 | 4,171,000 |
| | *15,633,000* | *17,471,000* |
| 4. Stamps (as in No. II.) | 7,630,000 | 8,400,000 |
| 5. Land Tax (as in No. II.) | 770,000 | 800,000 |
| 6. Inhabited House Duty (as in No. II.) | 1,600,000 | 1,650,000 |
| 7. Income Tax (as in No. II.) | 18,000,000 | 18,600,000 |
| TOTAL TAX REVENUE £. | 98,971,000 | 105,479,000 |
| 8. Non-Tax Revenue (as in No. II.) | 18,886,000 | 20,160,000 |
| AGGREGATE REVENUE raised by the State £. | 117,857,000 | 125,639,000 |
| (*a*) For the Exchequer | 108,336,000 | 116,040,000 |
| (*b*) For the Local Taxation Accounts | 9,521,000 | 9,599,000 |

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## No. IV.

## ESTIMATED EXPENDITURE, 1900-1901.

On Basis of ESTIMATES PRESENTED TO PARLIAMENT.

| | Provision made in Budget of 1899–1900. | Amounts for which Budget of 1900–1901 has to provide. |
|---|---|---|
| **I. CONSOLIDATED FUND SERVICES.** | £. | £. |
| National Debt Services: | | |
| A. Inside the Fixed Charge | 23,000,000 | 23,000,000 |
| B. Outside the Fixed Charge | — | 250,000 |
| Other Consolidated Fund Services | 1,603,000 | 1,600,000 |
| Payments to Local Taxation Accounts | 1,147,000 | 1,150,000 |
| TOTAL CONSOLIDATED FUND SERVICES - £. | 25,750,000 | 26,000,000 |
| **II. SUPPLY SERVICES.** | | |
| Army (including Ordnance Factories) | 20,617,000 | 61,500,000 |
| Navy | 26,595,000 | 27,523,000 |
| Civil Services | 22,180,000 | 22,839,000 |
| Customs and Inland Revenue | 2,813,000 | 2,833,000 |
| Post Office | 8,553,000 | 8,844,000 |
| Telegraph Service | 3,638,000 | 3,770,000 |
| Packet Service | 781,000 | 773,000 |
| TOTAL SUPPLY SERVICES - - £. | 85,177,000 | 128,082,000 |
| TOTALS - - £. | 110,927,000 | 154,082,000 |

## No. V.

## ESTIMATED REVENUE, 1900-1901.

On Basis of EXISTING TAXATION.

| | Probable Exchequer Receipts in 1899–1900. | Estimate for 1900–1901, on basis of existing Taxation. |
|---|---|---|
| | £. | £. |
| Customs | 22,130,000 | 21,900,000 |
| Inland Revenue: | | |
| Excise | 31,000,000 | 31,800,000 |
| Estate, &c. Duties | 13,300,000 | 13,000,000 |
| Stamps | 8,400,000 | 8,400,000 |
| Land Tax | 800,000 | 800,000 |
| House Duty | 1,650,000 | 1,650,000 |
| Property and Income Tax | 18,600,000 | 18,800,000 |
| *Total Inland Revenue* - - £. | *73,750,000* | *74,450,000* |
| TOTAL EXCHEQUER RECEIPTS FROM TAXES - - £. | 95,880,000 | 96,350,000 |
| Post Office | 13,300,000 | 13,800,000 |
| Telegraph Service | 3,350,000 | 3,550,000 |
| Crown Lands | 450,000 | 450,000 |
| Receipts from Suez Canal Shares and sundry Loans | 840,000 | 850,000 |
| Miscellaneous | 2,220,000 | 1,900,000 |
| TOTAL EXCHEQUER RECEIPTS FROM NON-TAX REVENUE - - - £. | 20,160,000 | 20,550,000 |
| TOTALS - - £. | 116,040,000 | 116,900,000 |



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## No. VI.

### FINAL BALANCE SHEET, 1900–1901, as proposed by the CHANCELLOR OF THE EXCHEQUER.

| ESTIMATED REVENUE. | £ | 1900–1901. £. |
|---|---|---|
| Customs as in Table V. | 21,900,000 | |
| Additional Tobacco Duty | 1,100,000 | |
| „ Tea Duty | 1,800,000 | |
| „ Beer and Spirit Duties | 217,000 | |
| | | 25,017,000 |
| Inland Revenue: | | |
| Excise as in Table V. | 31,800,000 | |
| Additional Beer Duty | 1,750,000 | |
| „ Spirit Duty | 800,000 | |
| | | 34,350,000 |
| Estate, &c. Duties | | 13,000,000 |
| Stamps as in Table V. | 8,400,000 | |
| Add: | | |
| Contract Notes | 150,000 | |
| | | 8,550,000 |
| Land Tax | | 800,000 |
| House Duty | | 1,650,000 |
| Property and Income Tax as on Table V. | 18,800,000 | |
| Add: | | |
| Increase of 4*d.* in £ | 6,500,000 | |
| | | 25,300,000 |
| *Total Inland Revenue* £. | | *83,650,000* |
| TOTAL EXCHEQUER RECEIPTS FROM TAXES £. | | 108,667,000 |
| Post Office | | 13,800,000 |
| Telegraph Service | | 3,550,000 |
| Crown Lands | | 450,000 |
| Receipts from Suez Canal Shares and sundry Loans | | 850,000 |
| Miscellaneous | | 1,900,000 |
| TOTAL EXCHEQUER RECEIPTS FROM NON-TAX REVENUE £. | | 20,550,000 |
| **TOTAL ESTIMATED REVENUE £.** | | **129,217,000** |
| **DEFICIT £.** | | **20,225,000** |
| **£.** | | **149,442,000** |

| ESTIMATED EXPENDITURE. | | 1900–1901. £. |
|---|---|---|
| **I. CONSOLIDATED FUND SERVICES.** | | |
| National Debt Services as in Table IV. | | |
| Less | 23,250,000 | |
| Sinking Fund suspended | 4,640,000 | |
| | | 18,610,000 |
| Other Consolidated Fund Services | | *1,600,000* |
| Payments to Local Taxation Accounts | | 1,150,000 |
| TOTAL CONSOLIDATED FUND SERVICES £. | | 21,360,000 |
| **II. SUPPLY SERVICES.** | | |
| Army (including Ordnance Factories) | | 61,500,000 |
| Navy | | 27,523,000 |
| Civil Services | | 22,839,000 |
| Customs and Inland Revenue | | 2,833,000 |
| Post Office | | 8,844,000 |
| Telegraph Service | | 3,770,000 |
| Packet Service | | 73,000 |
| TOTAL SUPPLY SERVICES £. | | 128,082,000 |
| **TOTAL ESTIMATED EXPENDITURE £.** | | **149,442,000** |

Treasury Chambers,
5 March 1900.

R. W. HANBURY.

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# FINANCIAL STATEMENT (1900–1901).

COPY of STATEMENT of REVENUE and EXPENDITURE as laid before The House by the CHANCELLOR OF THE EXCHEQUER when opening the BUDGET.

(*Mr. Chancellor of the Exchequer.*)

*Ordered, by* The House of Commons, *to be Printed,*
5 *March* 1900.

[*Price* 1*d.*]

84.

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# FINANCIAL STATEMENT (1900—1901).

## (FINAL FIGURES.)

RETURN to an Order of the Honourable The House of Commons; dated 3 April 1900;—*for*,

COPY of "STATEMENT showing the REVENUE and EXPENDITURE for 1899-1900, and the ESTIMATED EXPENDITURE for 1900-1901."

Treasury Chambers, 4 April 1900.

R. W. HANBURY.

(*Mr. Hanbury.*)

*Ordered, by* The House of Commons, *to be Printed*, 3 *April* 1900.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

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JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and 90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

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# 1899—1900.

TABLE I. showing how the Amount issued from the Exchequer to meet the Expenditure in 1899–1900 compares with the Estimated Expenditure, (1) exclusive, and (2) inclusive of War Charges.

| —— | 1899–1900. | | | | |
|---|---|---|---|---|---|
| | Total Expenditure provided for in the Budget. | Additional Expenditure for which Supplementary Estimates were presented. | Total Estimated Expenditure. | Amount issued to meet Total Expenditure. | Exchequer Issues. —— More (+) or Less (—) than Total Estimated Expenditure. |
| **1. Exclusive of War Charges.** | | | | | |
| | £ | £ | £ | £ | £ |
| I. CONSOLIDATED FUND SERVICES. | | | | | |
| 1. National Debt Services - | 23,000,000 | — | 23,000,000 | 23,000,000 | — |
| 2. Other Consolidated Fund Services - - - - | 1,603,000 | — | 1,603,000 | 1,584,000 | — 19,000 |
| 3. Payments to Local Taxation Accounts - - - - | 1,147,000 | — | 1,147,000 | 1,150,000 | + 3,000 |
| Total Consolidated Fund Services - - - | 25,750,000 | — | 25,750,000 | 25,734,000 | — 16,000 |
| II. SUPPLY SERVICES. | | | | | |
| 1. Army (including Ordnance Factories) - - - | 20,617,000 | 47,000 | 20,664,000 | 20,600,000 | — 64,000 |
| 2. Navy - - - - - - | 26,595,000 | — | 26,595,000 | 26,000,000 | — 595,000 |
| 3. Civil Services - - - | 22,180,000 | 698,000 | 22,878,000 | 22,530,000 | — 348,000 |
| 4. Customs - - - - | 847,000 | — | 847,000 | 840,000 | — 7,000 |
| 5. Inland Revenue - - - | 1,966,000 | — | 1,966,000 | 1,960,000 | — 6,000 |
| 6. Post Office - - - - | 8,553,000 | — | 8,553,000 | 8,480,000 | — 73,000 |
| 7. Telegraph Service - - | 3,638,000 | — | 3,638,000 | 3,601,000 | — 37,000 |
| 8. Packet Service - - - | 781,000 | — | 781,000 | 760,000 | — 21,000 |
| Total Supply Services - | 85,177,000 | 745,000 | 85,922,000 | 84,771,000 | — 1,151,000 |
| GRAND TOTAL (exclusive of War Charges) - - £ | 110,927,000 | 745,000 | 111,672,000 | 110,505,000 | — 1,167,000 |
| **2. Inclusive of War Charges.** | | | | | |
| | £ | £ | £ | £ | £ |
| GRAND TOTAL (as above) - | 110,927,000 | 745,000 | 111,672,000 | 110,505,000 | — 1,167,000 |
| I. CONSOLIDATED FUND SERVICES. | | | | | |
| Interest on Treasury (War) Bills - - - - - - | — | — | — | 217,000 | + 217,000 |
| II. SUPPLY SERVICES. | | | | | |
| Grants to meet War Charges - | — | 23,000,000 | 23,000,000 | 23,000,000 | — |
| GRAND TOTAL (inclusive of War Charges) - - - | 110,927,000 | 23,745,000 | 134,672,000 | 133,722,000 | — 950,000 |

In order to show the entire expenditure for which the State was responsible in 1899–1900, there have to be added (1) the expenditure to which the Public Revenue paid into the Local Taxation Accounts is devoted, and (2) the expenditure chargeable to Capital Account. These additions are made in the following statement.

| | £ |
|---|---|
| I. Expenditure chargeable against Exchequer Revenue as in above table - | 133,722,000 |
| II. Expenditure chargeable against Local Taxation Revenue - - - | 9,917,000 |
| | 143,639,000 |
| III. Expenditure chargeable against Capital - - - - - - - | 4,847,000 |
| Total - - - - - - - - | 148,486,000 |



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TABLE II.—Showing how the Exchequer Receipts in 1899–1900 compare with the Budget Estimate and with the Exchequer Receipts of the previous year (1898–99).

| Exchequer Receipts in 1898–99. | ——— | Budget Estimate for 1899–1900. | Exchequer Receipts in 1899–1900. |
|---|---|---|---|
| £ | | £ | £ |
| 20,850,000 | Customs - - - - - - - - - - | 21,770,000 | 23,800,000 |
| 29,200,000 | Excise - - - - - - - - - - | 29,850,000 | 32,100,000 |
| 11,400,000 | Estate, &c. Duties - - - - - - - - | 11,150,000 | 14,020,000 |
| 7,630,000 | Stamps - - - - - - - - - - | 8,050,000 | 8,500,000 |
| 770,000 | Land Tax - - - - - - - - - - | 800,000 | 790,000 |
| 1,600,000 | House Duty - - - - - - - - - | 1,650,000 | 1,670,000 |
| 18,000,000 | Property and Income Tax - - - - - - - | 18,300,000 | 18,750,000 |
| 89,450,000 | TOTAL EXCHEQUER RECEIPTS FROM TAXES - - | 91,570,000 | 99,630,000 |
| 12,710,000 | Post Office - - - - - - - - - - | 13,200,000 | 13,300,000 |
| 3,150,000 | Telegraph Service - - - - - - - - | 3,300,000 | 3,350,000 |
| 430,000 | Crown Lands - - - - - - - - - | 450,000 | 450,000 |
| 713,000 | Receipts from Suez Canal Shares and sundry Loans - | 787,000 | 834,000 |
| 1,883,000 | Miscellaneous - - - - - - - - - | 1,850,000 | 2,276,000 |
| 18,886,000 | TOTAL EXCHEQUER RECEIPTS FROM NON-TAX REVENUE - - - | 19,587,000 | 20,210,000 |
| 108,336,000 | TOTALS - - £. | 111,157,000 | 119,840,000 |

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TABLE III.—Showing how the Aggregate Revenue raised by the State in 1899–1900 compares with the Aggregate Revenue raised in 1898–9.

| | Receipts, 1898–99. | Receipts, 1899–1900. |
|---|---|---|
| 1. Customs : | £ | £ |
| Exchequer - - - - - - - - - - - - | 20,850,000 | 23,800,000 |
| Local Taxation Accounts - - - - - - - - | 204,000 | 228,000 |
| | *21,054,000* | *24,028,000* |
| 2. Excise : | | |
| Exchequer - - - - - - - - - - - - | 29,200,000 | 32,100,000 |
| Local Taxation Accounts - - - - - - - - | 5,084,000 | 5,236,000 |
| | *34,284,000* | *37,336,000* |
| 3. Estate, &c. Duties : | | |
| Exchequer - - - - - - - - - - - - | 11,400,000 | 14,020,000 |
| Local Taxation Accounts - - - - - - - - | 4,233,000 | 4,453,000 |
| | *15,633,000* | *18,473,000** |
| 4. Stamps - - - - - - - - - - - - - | 7,630,000 | 8,500,000 |
| 5. Land Tax - - - - - - - - - - - - - | 770,000 | 790,000 |
| 6. Inhabited House Duty - - - - - - - - - | 1,600,000 | 1,670,000 |
| 7. Income Tax - - - - - - - - - - - - | 18,000,000 | 18,750,000 |
| TOTAL TAX REVENUE - - - | 98,971,000 | 109,547,000 |
| 8. Non-Tax Revenue - - - - - - - - - - - | 18,886,000 | 20,210,000 |
| AGGREGATE REVENUE raised by the State - - - £ | 117,857,000 | 129,757,000 |
| (*a*) For the Exchequer - - - - - - | 108,336,000 | 119,840,000 |
| (*b*) For the Local Taxation Accounts - - - | 9,521,000 | 9,917,000 |

* The aggregate total of 18,473,000*l.* is exclusive of the sum of 47,000*l.* which was not paid into the Exchequer or into the Local Taxation Accounts ; but was devoted, in pursuance of the Act 62 & 63 Vict., c. 17, to relieve owners of tithe rentcharge attached to benefices.



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TABLE IV.—Giving the National Balance Sheet of 1899–1900 (1) exclusive and (2) inclusive of War Charges.

1. Exclusive of War Charges.

| Revenue. | £ | Expenditure. | £ |
|---|---|---|---|
| I.—Exchequer Receipts from Taxes (as in Table II.) - - - - | 99,630,000 | I.—Consolidated Fund Services (as in Table I.) - - - - | 25,734,000 |
| II.—Exchequer Receipts from Non-Tax Revenue (as in Table II.) - | 20,210,000 | II.—Supply Services (as in Table I.) | 84,771,000 |
| | | Total - - - | 110,505,000 |
| | | **Surplus** - - - | 9,335,000 |
| Total - - - | 119,840,000 | Total - - - | 119,840,000 |

2. Inclusive of War Charges.

| | £ | | £ |
|---|---|---|---|
| Total Revenue (as above) - - | 119,840,000 | Total Expenditure (as above) - - | 110,505,000 |
| **Deficiency** - - - | 13,882,000 | Add War Charges : | |
| | | (1) Interest on Treasury Bills - | 217,000 |
| | | (2) Army Grants - - - | 23,000,000 |
| Total - - - | 133,722,000 | Total - - - | 133,722,000 |

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## 1900—1901.

TABLE V.—Showing how the Provision to be made in the Budget of 1900–1 (according to Estimates presented) compares with the provision made in the Budget of 1899-1900 (1) exclusive, and (2) inclusive of War Charges.

| Service. | Provision made in Budget of 1899–1900. | Provision to be made in Budget of 1900–1 according to Original Estimates presented. | More (+) or less (—) than the Budget Estimate for 1899–1900. |
|---|---|---|---|
| **1. Exclusive of War Charges.** | | | |
| I.—CONSOLIDATED FUND SERVICES. | £ | £ | £ |
| 1. National Debt Services | 23,000,000 | 23,000,000 | — |
| 2. Other Consolidated Fund Services | 1,603,000 | 1,600,000 | — 3,000 |
| 3. Payments to Local Taxation Accounts | 1,147,000 | 1,150,000 | + 3,000 |
| TOTAL CONSOLIDATED FUND SERVICES | 25,750,000 | 25,750,000 | — |
| II.—SUPPLY SERVICES. | | | |
| 1. Army (including Ordnance Factories) | 20,617,000 | 23,703,000 | + 3,086,000 |
| 2. Navy | 26,595,000 | 27,523,000 | + 928,000 |
| 3. Civil Services (Miscellaneous) | 22,180,000 | 22,839,000 | + 659,000 |
| 4. Customs and Inland Revenue | 2,813,000 | 2,833,000 | + 20,000 |
| 5. Post Office | 8,553,000 | 8,844,000 | + 291,000 |
| 6. Telegraph Service | 3,638,000 | 3,770,000 | + 132,000 |
| 7. Packet Service | 781,000 | 773,000 | — 8,000 |
| TOTAL SUPPLY SERVICES | 85,177,000 | 90,285,000 | + 5,108,000 |
| GRAND TOTAL (exclusive of War Charges) | 110,927,000 | 116,035,000 | + 5,108,000 |
| **2. Inclusive of War Charges.** | | | |
| | £ | £ | £ |
| GRAND TOTAL (as above) | 110,927,000 | 116,035,000 | + 5,108,000 |
| I.—CONSOLIDATED FUND SERVICES. | | | |
| National Debt Services :— | | | |
| (I.) Interest on Treasury (War) Bills | — | 250,000 | + 250,000 |
| (2.) Interest on War Loan | — | 619,000 | + 619,000 |
| II. SUPPLY SERVICES. | | | |
| Army (Extraordinary Charges to meet War Expenditure) | — | 37,797,000 | +37,797,000 |
| GRAND TOTAL (inclusive of War Charges) | 110,927,000 | 154,701,000 | +43,774,000 |

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# FINANCIAL STATEMENT (1900—1901.)

COPY of "STATEMENT showing the REVENUE and EXPENDITURE for 1899–1900, and the ESTIMATED EXPENDITURE for 1900–1901."

(*Mr. Hanbury.*)

*Ordered, by* The House of Commons, *to be Printed,*
3 *April* 1900.

[*Price* 1*d.*]

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# FINANCIAL STATEMENT, 1900–1.

RETURN to an Order of the Honourable The House of Commons, dated 3 August 1900;—*for*,

COPY of TABLES relating to the Revenue and Expenditure for 1900–1, according to the latest Estimates.

Treasury Chambers,
3 August 1900.

R. W. HANBURY.

*Ordered, by* The House of Commons, *to be Printed*,
3 *August* 1900.

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TABLE I. giving the REVENUE and EXPENDITURE for 1900–1, as estimated on the 6th April 1900.

| REVENUE. | £ | £ | £ |
|---|---|---|---|
| 1. *Customs* - - - | | 20,718,000 | |
| Add: | £ | | |
| Additional Tea Duty - - | 1,700,000 | | |
| Additional Tobacco Duty - | 1,000,000 | | |
| Additional Spirits Duty | 200,000 | | |
| Additional Beer Duty - | 2,000 | | |
| | | 2,902,000 | 23,620,000 |
| 2. *Excise* - - | | 31,000,000 | |
| Add: | | | |
| Additional Spirit Duty | 800,000 | | |
| Additional Beer Duty - | 1,750,000 | | |
| | | 2,550,000 | 33,550,000 |
| 3. *Estate, &c. Duties* - - - | | | 13,000,000 |
| 4. *Stamps* - - - - | | | 8,550,000 |
| 5. *Land Tax* - - - - - | | | 800,000 |
| 6. *Inhabited House Duty* - - | | | 1,650,000 |
| 7. *Income Tax* - - | | 19,000,000 | |
| Add: | | | |
| Additional 4*d.* in the £ - | | 6,800,000 | 25,800,000 |
| Total Tax Revenue - - | | | 106,970,000 |
| 8. *Non-Tax Revenue* - - | | | 20,550,000 |
| GRAND TOTAL - - - | | | 127,520,000 |
| Estimated deficit - - - | | | 22,541,000 |
| | | | 150,061,000 |

| EXPENDITURE. | £ | £ | £ |
|---|---|---|---|
| 1. *Consolidated Fund Services.* | | | |
| | £ | | |
| (1.) Ordinary | 25,750,000 | | |
| (2.) War charges - | 869,000 | | |
| | | 26,619,000 | |
| Deduct: | | | |
| Saving by suspension of Sinking Fund - | | 4,640,000 | |
| | | | 21,979,000 |
| 2. *Supply Services.* | | | |
| (1.) Ordinary - - | | 90,285,000 | |
| (2.) War charges - | | 37,797,000 | |
| | | | 128,082,000 |
| | | | 150,061,000 |

| | £ |
|---|---|
| When the actual deficit of 1899–1900 (*see* p. 6 of House of Commons Paper, No. 124 of 1900), *viz.* - - - - - - - - - - - - | 13,882,000 |
| was added to the estimated deficit of 1900–1 (as above), *viz.* - - - | 22,541,000 |
| the aggregate deficit to be met amounted to - - - - - - | 36,423,000 |
| It was proposed to meet it thus: | £ |
| *a.* By Treasury Bills - - - - - - - | 8,000,000 |
| *b.* By proceeds of War Loan issued to the amount of 30,000,000*l.* at 98½, *viz.* - - - - - - - - - | 29,550,000 |
| | 37,550,000 |
| So the estimated aggregate deficit was more than covered by - - - - | 1,127,000 |
| And there were reserve borrowing powers under the War Loan Act, 1900, amounting to - | 5,000,000 |

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TABLE II. giving the REVENUE and EXPENDITURE for 1900–1901 as estimated on the 30th July 1900.

| REVENUE. | £ | EXPENDITURE. | | £ |
|---|---|---|---|---|
| 1. *Tax-Revenue* (as in Table I.) - | 106,970,000 | 1. *Consolidated Fund Services* (as in Table I.) - - - | | 21,979,000 |
| 2. *Non-Tax Revenue* (as in Table I.) | 20,550,000 | 2. *Supply Services* (as in Table I.) - - | 128,082,000 | |
| Total - - | 127,520,000 | Add Supplementary Grants - - | 13,309,000* | |
| Estimated deficit - | 35,850,000 | | | 141,391,000 |
| | 163,370,000 | | | 163,370,000† |

| | £ | £ |
|---|---|---|
| *1. *Army Services*:— | | |
| (1.) For prosecution of the war in South Africa - - - | 7,440,000 | |
| (2.) For permanent purposes - - - - - | 560,000 | |
| (3.) For emergency purposes - - - - - | 500,000 | |
| (4.) For military operations in China - - - - | 3,000,000 | |
| | | 11,500,000 |
| 2. *Ordnance Factories* - - - - - - - - - | | 204,000 |
| 3. *Naval Services* - - - - - - - - | | 1,269,000 |
| 4. *Civil Services* - - - - - - - - - | | 336,000 |
| Total - - - - - | | 13,309,000 |

† Exclusive of interest on further debt that may have to be created.

| | £ |
|---|---|
| When the actual deficit of 1899–1900, viz. - - - - - - - - | 13,882,000 |
| is added to the estimated deficit of 1900–1 (as above), viz. - - - | 35,850,000 |
| the aggregate deficit amounts to - - - - - - - - | 49,732,000 |

This deficit would be met thus:—

| | £ | |
|---|---|---|
| *a.* By Treasury Bills issued under Treasury Bills Act, 1899 - | 8,000,000 | |
| *b.* By proceeds of War Loan issued to the amount of 30 millions at 98½ - - - - - - - - - | 29,550,000 | |
| *c.* By Treasury Bills issued under War Loan Act, 1900 - - | 2,000,000 | |
| *d.* By exercise of further borrowing powers under War Loan Act, 1900, and under Bill now before Parliament - - - | 10,182,000 | |
| | | 49,732,000 |



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## TABLE III. showing the Borrowing Powers of the Treasury which have been granted or are being asked for.

| Amount Authorised. | £ | Amount Exercised up to Date. | £ |
|---|---|---|---|
| 1. By Treasury Bills Act, 1899 (63 Vict. c. 2.) - - | 8,000,000 | 1. By Treasury Bills Act, 1899 - | 8,000,000 |
| 2. By War Loan Act, 1900 (63 Vict. c. 1.) - - | 35,000,000 | 2. By War Loan Act— | |
| 3. By Supplemental War Loan Bill - - - | 13,000,000 | *a.* War Loan and Bonds issued in March 1900 - | 30,000,000 |
| | | *b* Treasury Bills - - | 2,000,000 |
| | | | 40,000,000 |
| | | Balance unexercised - | 16,000,000 |
| Total - - - | 56,000,000 | Total - - - | 56,000,000 |

Amount in course of being raised* :—

1. By Treasury Bills :—

| | £ | £ |
|---|---|---|
| (1.) Under Treasury Bills Act, 1899 - - - - | 8,000,000 | |
| (2.) Under War Loan Act, 1900 - - - - | 2,000,000 | |
| | | 10,000,000 |
| 2. By War Stock and Bonds under War Loan Act, 1900 (at 98½) - - - | | 29,550,000 |
| | | 39,550,000 |
| According to the statement in Table II. the total estimated deficit to be met is - | | 49,732,000 |
| And the further amount required to be raised is - - - - - | | 10,182,000 |
| Towards which there are unexercised borrowing powers under the War Loan Act, 1900, to the extent of - - - - - - - | | 3,000,000 |
| The further amount, therefore, required to cover the estimated deficit would be - | | 7,182,000 |
| But the amount for which fresh power is sought is - - - - | | 13,000,000 |
| as it is thought prudent to have reserve powers to the extent of - - - | | 5,818,000 |

in order (1) to meet any unforeseen Expenditure in connection with the military operations in China and South Africa; (2) to provide for the interest on further War Debt to be created; and (3) to cover temporarily the excess of Expenditure over Receipts in the course of the current and next quarters, during which, as compared with the last quarter of the financial year, the Revenue accrues at a slow rate.

* The last instalment in respect of the War Loan is not due until the 8th November 1900.

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## TABLE IV. giving the Total Estimated Cost of the War in South Africa, and showing how it would be met.

| | | |
|---|---|---|
| **1. *Provided, or to be provided, out of Revenue.*** | | |
| 1. Surplus of 1899—1900 over ordinary expenditure - - | £ 9,335,000 | |
| 2. Amount estimated to be available in 1900–1 to meet War Charges - - - | 16,125,000* | |
| | 25,460,000 | |
| **2. *Provided, or to be provided, by Loan.*** | | |
| 1. By Treasury Bills:— | £ | |
| (1) Under Treasury Bills Act, 1899 | 8,000,000 | |
| (2) Under War Loan Act, 1900 - | 2,000,000 | |
| 2. By War Stock and Bonds under War Loan Act, 1900 (at 98½) - - | 29,550,000 | |
| 3. By further borrowing powers authorised by War Loan Act, 1900 - - - | 3,000,000 | |
| 4. By borrowing powers in Supplementary War Loan Act - | 1,313,000† | |
| | | 43,863,000 |
| | | 69,323,000 |

| | | |
|---|---|---|
| **1899–1900.** | | |
| 1. *Charges on Consolidated Fund* In respect of interest on War Debt - | | £ 217,000 |
| 2. *Supply Grants:* | | |
| (*a*) Made in October 1899 - - | 10,000,000 | |
| (*b*) Made in February 1900 - - | 13,000,000 | |
| | | 23,000,000 |
| | | 23,217,000 |
| **1900–1901.** | | |
| 1. *Charges on Consolidated Fund* In respect of interest on War Debt - - | £ 869,000 | |
| 2. *Supply Grants* (as in Return No. 124) - - | 37,797,000 | |
| Add amount of Supplementary Grants directly attributed to War - - | 7,440,000 | |
| | | 46,106,000 |
| | | 69,323,000 |

Treasury,
3rd August 1900.

* It may be well to show how this sum is arrived at.
According to Table I., had no provision been necessary for the War, the account would have balanced as follows:—

| | £ | | £ |
|---|---|---|---|
| *Total Revenue* (as in Table I.) | 127,520,000 | *Total Expenditure* (as in Table I.) - - - | 150,061,000 |
| Deduct additional taxation imposed - - - | 12,252,000 | Add Sinking Fund charge - | 4,640,000 |
| | 115,268,000 | | 154,701,000 |
| Deficit - - - | 767,000 | Deduct War charges | 38,666,000 |
| | 116,035,000 | | 116,035,000 |

| | | |
|---|---|---|
| In order to provide for the War charges— | | £ |
| (1) Additional Taxation was imposed to the amount of - - - | | 12,252,000 |
| (2) The Revenue was relieved of the Sinking Fund charges, viz. - - - - - - - | 4,640,000 | |
| Deduct deficit above on a Peace basis - - - | 767,000 | |
| | | 3,873,000 |
| The amount, therefore, of Revenue available to meet War charges in 1900–1 is - - - - - - - | | 16,125,000 |

| | | |
|---|---|---|
| | | £ |
| † If to this sum of - - - - - - - | | 1,313,000 |
| there be added the other expenditure to be met out of Supplementary Grants, viz.:— | £ | |
| 1. Army - - - - - - | 4,060,000 | |
| 2. Ordnance Factories - - - - | 204,000 | |
| 3. Naval Services - - - - - | 1,269,000 | |
| 4. Civil Services - - - - - | 336,000 | |
| | | 5,869,000 |
| The Total will be as in Table III. - - - | | 7,182,000 |

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# FINANCIAL STATEMENT, 1900–1.

COPY of TABLES relating to the Revenue and Expenditure for 1900–1, according to the latest Estimates.

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# FINANCE ACT, 1894.

COPY of TREASURY MINUTE, dated 24th October 1899, appointing a COMMITTEE to Examine into the Operation of SECTION 4 of the FINANCE ACT, 1894, and other Matters, and of the REPORT of the COMMITTEE, dated February 1900.

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(16,793—99).

TREASURY MINUTE dated 24th October 1899.

THE Chancellor of the Exchequer states to the Board that he thinks it desirable that a Committee should be appointed to examine into the operation of Section 4 of the Finance Act 1894, and to report whether and to what extent it might in their opinion be properly amended, so as, without unduly impairing the general principle of aggregation, to provide for its equitable incidence.

Also to investigate and to advise upon the point of practice of the Inland Revenue Department, under Section 17 of the Finance Act 1896, to which reference was made by the Committee of Public Accounts last Session in paragraph 20 of their Fourth Report.

The Chancellor of the Exchequer recommends that the Committee should consist of the following gentlemen :—

Mr. SOLICITOR GENERAL.
Sir R. REID, Q.C., M.P.
Mr. R. B. HALDANE, Q.C., M.P.
Captain E. G. PRETYMAN, M.P.
Lord ALWYNE COMPTON, M.P.
Sir H. W. PRIMROSE, K.C.B.

My Lords concur.

Mr. P. Williamson, of the Inland Revenue, will act as Secretary to the Committee.

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# REPORT

## OF THE COMMITTEE APPOINTED TO EXAMINE INTO THE OPERATION OF SECTION 4 OF THE FINANCE ACT, 1894, AND OTHER MATTERS.

---

(1.) By the Treasury Minute of 24th October 1899, we were appointed as a Committee to consider two questions connected with the working of the Finance Act, 1894.

(2.) We were asked in the first place to examine into the operation of Section 4 of the Finance Act, 1894, and to report whether and to what extent it might be properly amended so as, without unduly impairing the general principle of aggregation, to provide for its equitable incidence.

(3.) In the second place we were asked to investigate and advise upon the present practice of the Inland Revenue Department under Section 17 of the Finance Act, 1896, in connection with the allowance of margins in the assessment of estates to the Estate Duty.

(4.) These two questions are quite distinct and we have dealt with them separately.

(5.) The first question arises owing to the aggregation of property passing by death, in which the deceased had a life interest only, under a disposition not made by himself, with property of which he had been competent to dispose. This may arise in one of two ways.

(6.) Where property has been settled by a person, by deed, more than 12 months before his death, without reservation of any interest to himself, the property will become chargeable with duty on the death of the first life tenant under the settlement, and aggregation will take place with the other property then passing. The settlor having absolutely divested himself of the property in his lifetime, it forms no part of the estate passing on his death, and the circumstance that the duty applicable to the settlement is taken on the death of a life tenant is one which is inseparable from the method of disposition of the property.

(7.) But again, the duty is taken in respect of settled property on the death of a life tenant in cases where it would have been taken on the death of the settlor but for the fact that his death took place before the Finance Act, 1894, came into force. This is the case where property was settled by a will, or by a disposition reserving a life interest to the settlor, where the settlor died before 2nd August 1894. Had the settlor died after the Act came into force, the payment of duty on his death would have freed the property during the continuance of the settlement. The Act treats the payment of the equivalent duties under the old law (Probate or Account Duty) as equivalent to a payment of Estate Duty on the settled property for the purpose of freeing the property during the continuance of the settlement.

(8.) As regards the first class of cases we see no reason for restricting in any way the effects of aggregation. We may therefore confine our attention to the second class of cases, viz.: those in which the charge of duty, and consequent aggregation, take place on the death of a life tenant simply because the settlor was already dead before the Finance Act, 1894, took effect.

(9.) Before considering this matter we must observe that the Act as it stands contains an important modification of its fundamental principle that all property passing on death, whether settled or not settled, should be aggregated to form one estate. By the proviso to Section 4 it is enacted that property passing on the death of the deceased, in which he never had an interest, or which passes, under a disposition not made by him, to some person other than the wife or husband or persons lineally connected with the deceased, shall be treated as an estate by itself, for the purpose

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of determining the rate of duty. This provision was designed to protect the family of the deceased from having to pay on the property passing to them at a rate enhanced by the fact that other property passes on the death of the deceased to persons outside the family.

(10.) No exception can be taken to the provision for exempting from aggregation property passing on the death of the deceased in which he never had an interest. But the rest of the proviso is so worded as to result in conferring on collaterals or strangers, who take under a disposition not made by the deceased, an exemption from aggregation of this property with the other property of the deceased, quite irrespective of the destination of such other property, or of the existence of any persons such as the proviso was designed to protect. Moreover, the proviso presents great practical difficulties in administration, and it introduces considerations of the ultimate destination of property passing on the death of the deceased and of the degree of consanguinity of beneficiaries to him, considerations which are quite foreign to the main principles of the Act.

(11.) The Committee have had under consideration a variety of proposals for amending the proviso. The first was that moved by Lord Alwyne Compton, and withdrawn on 13th June 1898. It is substantially the same as an amendment placed on the Notice Paper by Mr. Gibson Bowles in 1897 and 1898, and not moved; moved, but negatived without a division on 12th May 1899. According to Mr. Bowles's Amendment the proviso would read: "Provided that any property "so passing in which the deceased never had an interest or which passes under a "disposition not made by the deceased shall not be aggregated with any other "property."

(12.) It is obvious that such an amendment would constitute a very formidable inroad on the principle of aggregation. It is not easy to see why, if aggregation is to be retained at all, there should be exempted from aggregation property which passes on the death with the rest of the family property merely on the ground that the settlement was made not by the deceased himself but by his father or uncle. The Committee cannot recommend that any such change in the law should be accepted.

(13.) Another Amendment was moved by Lord Alwyne Compton and withdrawn on 6th June 1899. It was in the following terms:—

> "The proviso at the end of Section 4 of the Finance Act, 1894, shall "be repealed, and the following proviso inserted in lieu thereof:
>
> "Provided that any property so passing in which the deceased never had "an interest, or which under a disposition not made by the deceased passes "immediately on the death of the deceased to some person other than a "person taking an interest in property passing at the death of the deceased, "of which the deceased was competent to dispose, shall not be aggregated "with any other property, but shall be an estate by itself, and the Estate "Duty shall be levied at the proper graduated rate on the principal value "thereof; but if any benefit under a disposition not made by the deceased "is reserved or given to a person taking an interest in property passing at the "death of the deceased, of which the deceased was competent to dispose, such "benefit shall be aggregated with property of the deceased for the purpose of "determining the rate of Estate Duty."

(14.) At the first meeting of the Committee there was laid before them a proposal for amendment of the proviso to Section 4 to the following effect:—

> "That property passing under a disposition not made by the deceased "shall not be aggregated with other property passing on the death of the "deceased, but shall (whether passing to one or more beneficiaries) be an "estate by itself, and shall pay Estate Duty on the principal value of such "(separate) estate; but that for the purpose of determining the rate of "Estate Duty on such (separate) estate, the (separate) estate shall be "aggregated with any other property passing on the death of the deceased "to the person or persons taking the (separate) estate."

(15.) It was subsequently pointed out that great complications might arise under this proposal with reference to free property, and it was suggested that the only logical way of dealing with the question what should be the aggregation

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deciding the rate payable on the free estate, would be to add to the proviso at the end of Section 4 as proposed to be amended the following additional words :—

> " But if any benefit under a disposition not made by the deceased is " reserved or given to a person or persons taking an interest in property " of which the deceased was competent to dispose, such benefit shall be " aggregated with the property of the deceased for the purpose of determining " the rate of Estate Duty on that property."

(16.) This proposal, and that of Lord Alwyne Compton, moved 6th June 1899, are in effect that property passing under a disposition not made by the deceased should be aggregated with other property only in cases in which the same person takes an interest in both. The Committee find that the practical difficulties in the way of carrying out any such proposals are insuperable. If any such principle were adopted the value of any reversionary interest taken by any beneficiary would have to be ascertained. Take the case where a father leaves a free estate to his wife for life with remainder to his son, and the son also succeeds on his father's death to the family estates under a settlement not made by his father. In such a case it seems plain that there ought to be aggregation to the extent of the son's reversionary interest; and it would therefore be necessary to aggregate the reversionary interest of the son under the will with the settled estate for the purpose of determining the rate of duty payable by the son on the former property. The general principle of the Finance Act (apart from the proviso to Section 4 now under consideration), a principle which has the great merit of simplicity, is that Estate Duty is taken on the principal value of the whole property without regard to its destination; but, in the case put, in order to get at the duty payable on the free property, it would be necessary to ascertain the relative values of the mother's life interest, and of the son's reversion, and to assess them at different rates, having regard in the son's case to the value of the other settled property passing to him. This would cause very great additional labour in the Estate Duty Department, and also very great delay in the granting of Probates, a matter in which it is most essential that there should be despatch. If on the other hand it were sought to avoid the difficulty above suggested, by providing that any legacy given out of the free property should entail aggregation in respect of the whole property, irrespective of the amount of the interest taken under the legacy, it is obvious that this would constitute a vexatious restriction which it would be impossible to defend.

(17.) Upon the whole, the Committee have arrived at the conclusion that it is impossible to carry out the principle of these proposals by any simple and effective proviso which will avoid the difficulties which beset it on every hand.

(18.) It was then pointed out to the Committee that the practical grievance really arises from the fact that in the case of settlements made before the Act the duty may be taken, and, therefore, the aggregation may take effect on the death of a life tenant instead of on the death of the settlor, as is explained in paragraph (7) of this Report, and the Committee propose to deal with the problem presented to them on this footing.

(19.) The Committee think that the first step to be taken is to repeal the proviso; re-enacting that part of it which exempts from aggregation property in which the deceased never had an interest.

(20.) The effect of this repeal by itself would be to confer a benefit on the Revenue which has been estimated at about 40,000*l.* per annum. The Committee, however, are not in possession of materials enabling them to say whether this estimate is correct.

(21.) The Committee further think that a case has been made out for some mitigation of the operation of the law of aggregation in the case of settlements made before the Act of 1894, such as have been above referred to.

(22.) In case of property settled by will or by deed *inter vivos* reserving a life interest to the settlor, if the settlor dies after the Act of 1894 took effect, the settled property will be liable to Estate Duty upon his death along with any other property which passed thereon; and the settled property having once paid Estate Duty will not be liable to Estate Duty again during the continuance of the settlement. The result is that there is no aggregation with the other property passing on death of a subsequent life tenant.

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(23.) On the other hand, in the case of such settlements if the settlors died before the Act of 1894 came into operation (except in the case of personalty on which Probate Duty had been paid), the settled property is aggregated with the other property passing on the death of the first tenant for life which takes place after the Act came into force. The settled property in this case has not already paid Estate Duty, and is therefore the subject of aggregation.

(24.) The death of the settlor is the normal and natural date at which Estate Duty should be levied on the amount of the whole property which passes at his death. In the ordinary course the amount of the property settled by him would be aggregated with the other property which passes on his death, and the aggregation would not be deferred until the death of a subsequent life tenant under the settlement. This is what takes place in all cases of such settlements after the Act of 1894. The aggregation with property passing on the death of a subsequent tenant for life is due to the fact that in cases in which the settlor had died before the Act, Estate Duty or its equivalent had not been levied. The result is an incidental aggregation with the property of the tenant for life.

(25.) The Committee do not regard this consideration as establishing a claim to total exemption from aggregation in such cases. As the settled property in question has not paid Estate Duty or its equivalent, it has not the same claim to exemption from aggregation as property which has paid Estate Duty. But the Committee think that some abatement or return of the excess duty caused in such cases by the aggregation might fairly be made. The aggregation takes place at a date which is not so appropriate as that at which it takes place in the case of such settlements where the settlor dies after the Act.

(26.) The Committee suggest that on establishing the facts to the satisfaction of the Commissioners, those liable to Estate Duty should in such cases be entitled to an abatement or return to the extent of any increased amount of duty to which they have become liable by reason of aggregation beyond, say, ½ per cent. over the duty to which the settled property and the other property respectively would, but for aggregation, have been liable. The amount of the loss which such a provision would occasion to the Revenue has been estimated at about 40,000*l.* per annum, but the Committee are again not in possession of materials for adequately checking this estimate.

(27.) The effect of our proposals therefore is to repeal the proviso to Section 4 of the Finance Act, 1894, except in so far as it relates to property in which the deceased never had an interest, and to grant an abatement or return in the case of settlements before the Act of 1894 on the lines above explained.

(28.) As regards the second question referred to us, we are of opinion that the present practice of the Department, though not in accordance with the letter of the law, is an inevitable result of the attempt to apply the allowance of the margin of 100*l.* provided for by Section 17 of the Finance Act, 1896, under the system of aggregation instituted by the Act of 1894.

(29.) The justification for allowing any margin is to be found in the administrative convenience of being able to allow the taxpayer to neglect small errors which may be discovered in the amount or value of the property brought in by him for assessment. This convenience is all the more desirable owing to the circumstances under which Estate Duty is at present paid by the executor. The duty for which the executor is or may become accountable is paid on the Affidavit required for a Grant of Probate or Administration. To avoid delay, this duty is taken without any minute examination of the statement of property brought in. That examination takes place later, and any corrections which have to be made have to be brought in upon a Corrective Affidavit. It is therefore all the more desirable that the taxpayer should not be put to this trouble over very small variations.

(30.) Before 1894 the allowance of a margin secured this advantage without any countervailing disadvantage. But the introduction of aggregation, by which properties, brought in for assessment on different accounts, and often by different people, have to be aggregated to form one estate for the charge of duty, has made the exact application of a margin unworkable. If duty were chargeable on the exact value of the property, then, when once an account had been passed, and the duty paid, the bringing in of fresh property belonging to the same estate would not

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affect the assessment on the previous account, unless it were sufficient to alter the rate of duty over the whole estate. But at present, it would in strictness be impossible to say what margin is to be allowed until the whole property belonging to the estate had been brought in. And even then it would be impossible to allocate, among the different properties comprising the estate, the benefit of the sum ultimately allowed by way of margin, without an amount of labour quite out of proportion to the money involved. The consequence is that, in practice, the provisions of the law are not strictly applied. Every separate account practically gets the benefit of the 100*l.* margin as if it were an estate by itself, and it is this practice to which the Public Accounts Committee have had their attention called.

(31.) In the result the administrative difficulties caused by the allowance of the margin are found to outweigh those which it was intended to avoid.

(32.) We would suggest that the margin of 100*l.* allowed by Section 17 of the Finance Act, 1896, should be abolished, and that the duty should be charged on the exact amount of the property. At the same time we think that the Commissioners should be empowered by Statute to accept a simple statement in correction of an Affidavit or Account, without putting the taxpayer to the trouble and expense of preparing and swearing to a corrective Affidavit.

(33.) This would go far to remove the objection to small variations in an Affidavit or Account, which is the only justification for the allowance of a margin, and would in itself be an administrative convenience.

(34.) Owing to his departure for South Africa, Lord Alwyne Compton, who was a member of our Committee, has been unable to attend our two latest meetings or to take part in reporting.

(35.) In conducting our inquiries we have been greatly aided by the assistance given by Mr. Williamson and Mr. Duncan, who acted as secretaries to our Committee, and we have great pleasure in acknowledging the services rendered by them.

February 1900.

ROBERT B. FINLAY.
R. T. REID.
R. B. HALDANE.
E. G. PRETYMAN.
H. W. PRIMROSE.

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# GOVERNMENT DEPARTMENTS SECURITIES.

RETURN to an Order of the Honourable The House of Commons, dated 5 April 1900;---*for*,

RETURN "of the AMOUNTS of BRITISH GOVERNMENT SECURITIES held by the several GOVERNMENT DEPARTMENTS and other PUBLIC OFFICES on the 31st day of March 1900, specifying whether held in *England* or *Ireland* (in continuation of Parliamentary Paper, No. 147, of Session 1899):

| £. 2¾ per Cent. Consols. | £. 2¾ per Cents. (1905). | £. 2½ per Cents. | Local Loans £. 3 per Cent. Stock. | Guaranteed Land Stock. | Other Securities. | | |
|---|---|---|---|---|---|---|---|
| | | | | | Treasury Bills. | Annuities for Terms of Years. | Local Loans Bonds. |
| | | | | | | | |

Treasury Chambers,
28 May 1900.

R. W. HANBURY.

(*Mr. Hanbury.*)

*Ordered, by* The House of Commons, *to be Printed*,
28 *May* 1900.

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RETURN of the AMOUNTS of the undermentioned BRITISH GOVERNMENT SECURITIES held March 1900, specifying whether held in *England* or *Ireland*

CLASSIFIED AMOUNTS of various GOVERNMENT SECURITIES held by the several

| | STOCK INSCRIBED IN THE BOOKS OF THE BANK OF ENGLAND. | | | | |
|---|---|---|---|---|---|
| | £. 2¾ per Cent. Consols. | £. 2¾ per Cents. (1905). | £. 2½ per Cents. | Local Loans £. 3 per Cent. Stock. | |
| **1. ARMY:** | £. s. d. | £. s. d. | £. s. d. | £. s. d. | |
| WAR OFFICE | 28,825 8 3 | - - - | - - - | - - - | 1 |
| CHELSEA HOSPITAL | 16,400 - - | — | — | — | 2 |
| Army Prize Fund (11 & 12 Vict. c. 55) | 76,792 8 2 | — | — | — | 3 |
| **2. NAVY:** | | | | | |
| ADMIRALTY—Greenwich Hospital, 28 & 29 Vict. c. 89. s. 32 | - - - | - - - | - - - | 178,094 19 7 | 4 |
| TRAVERS ESTATE | 23,401 2 10 | — | — | — | 5 |
| **3. CIVIL DEPARTMENTS:** | | | | | |
| BOARD OF AGRICULTURE (Universities and College Estates Acts, 1858 to 1898). | 331,308 1 2 | - - - | 16,428 8 4 | — | 6 |
| BOARD OF MANUFACTURES, &c., SCOTLAND | - - - | 13,153 8 11 | 11,000 - - | — | 7 |
| BOARD OF TRADE: | | | | | |
| General Lighthouse Fund | 20,000 - - | - - - | 170,376 16 2 | — | 8 |
| Ramsgate Harbour, 24 & 25 Vict. c. 47 | 78,283 2 1 | — | — | — | 9 |
| Wages and Effects of Deceased Seamen | - - - | - - - | 13,500 - - | — | 10 |
| Bankruptcy (Particular Estates, 46 & 47 Vict. c. 52, s. 74) [*See* also Treasury Bankruptcy Funds under s. 76 of the Act, page 4.] | 9,432 18 11 | — | — | — | 11 |
| Companies Liquidation Estates [*See* also page 4.] | - - - | - - - | 3,908 18 10 | — | 12 |
| BRITISH MUSEUM: | | | | | |
| Bridgewater and other special Trust Funds | 22,178 9 8 | — | — | — | 13 |
| Museum Invested Fund, 26 Geo. 2, c. 22, s. 48 | 30,000 - - | — | — | — | 14 |
| Lean Bequest | - - - | - - - | - - - | 43,425 15 4 | 15 |
| CHARITABLE FUNDS, OFFICIAL TRUSTEES OF | 15,209,888 9 9 | 5,844 7 6 | 456,907 11 - | 4,676 3 4 | 16 |
| CHARITABLE DONATIONS AND BEQUESTS COMMISSION, IRELAND. | - - - | - - - | - - - | - - - | 17 |
| *COURT OF JUDICATURE, SUPREME, ENGLAND [*See* also page 4.] | 21,274,542 7 10 | 111,329 12 9 | 777,310 9 6 | 115,950 18 2 | 18 |
| COURT OF JUDICATURE, SUPREME, IRELAND | - - - | - - - | - - - | - - - | 19 |
| EDUCATION COMMISSIONERS, IRELAND | - - - | - - - | - - - | - - - | 20 |
| EDUCATION (NATIONAL) COMMISSIONERS, IRELAND | - - - | - - - | - - - | - - - | 21 |
| FOREIGN OFFICE: | | | | | |
| Stokes Indemnity Fund | 5,396 8 3 | — | — | — | 22 |
| Constantinople Hospital, Tonnage Dues | 45,153 5 7 | — | — | — | 23 |
| HOUSE OF LORDS' FEE FUND | 42,000 - - | — | — | — | 24 |
| INDIA OFFICE: | | | | | |
| Regular Widows' Fund (60 Vict. c. 11.) | 249,655 6 6 | - - - | — | — | 25 |
| Elders Widows' Fund (60 Vict. c. 11) | 11,348 - 1 | — | — | — | 26 |
| LAND COMMISSION (IRELAND) | - - - | - - - | - - - | - - - | 27 |
| LOCAL GOVERNMENT BOARD, IRELAND | - - - | - - - | - - - | - - - | 28 |
| METROPOLITAN POLICE REWARD FUND, &c. | - - - | - - - | 7,643 8 6 | 500 - - | 29 |
| Carried forward £. | 37,474,606 9 1 | 130,327 9 2 | 1,457,075 12 4 | 342,647 16 5 | 30 |

* In addition to this Stock, Consols to the amount of 11,345,017*l.* 9*s.* 10*d.* still remain to be replaced by the National Debt Commissioners by means of Consols to the amount of 34,625,777*l.* 15*s.* 11*d.* The present Terminable

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by the several GOVERNMENT DEPARTMENTS and other PUBLIC OFFICES on the 31st day of (in continuation of Parliamentary Paper, No. 147, of Session 1899).

GOVERNMENT DEPARTMENTS and the other PUBLIC OFFICES on the 31st day of March 1900.

| | STOCK INSCRIBED IN THE BOOKS OF THE BANK OF IRELAND. | | | | OTHER SECURITIES. | | |
|---|---|---|---|---|---|---|---|
| | £. 2¾ per Cent. Consols. | £. 2½ per Cents. | Local Loans £. 3 per Cent. Stock. | Guaranteed Land Stock. | Treasury Bills. | Annuities for Terms of Years. | Local Loans Bonds. |
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| 1 | 6,293 6 5 | — | — | — | — | — | — |
| 2 | — | — | — | — | — | — | — |
| 3 | — | — | — | — | — | — | — |
| 4 | — | — | — | — | — | — | — |
| 5 | — | — | — | — | — | — | — |
| 6 | — | — | — | — | — | — | — |
| 7 | — | — | — | — | — | — | — |
| 8 | — | — | — | — | — | — | — |
| 9 | — | — | — | — | — | — | — |
| 10 | — | — | — | — | — | — | — |
| 11 | — | — | — | — | — | — | — |
| 12 | — | — | — | — | — | — | — |
| 13 | — | — | — | — | — | — | — |
| 14 | — | — | — | — | — | — | — |
| 15 | — | — | — | — | — | — | — |
| 16 | — | — | — | — | — | — | — |
| 17 | 700,035 6 7 | 2,480 - - | - - - | 4,826 13 1 | — | — | — |
| 18 | - - - | - - - | - - - | - - - | - - - | { 20 - - / 27 6 - } | — |
| 19 | 3,625,793 9 11 | 9,108 9 5 | 1,169 3 3 | 644,390 8 0 | — | — | — |
| 20 | 22,017 10 5 | - - - | - - - | 9,634 18 6 | — | — | — |
| 21 | 12,333 14 3 | — | — | — | — | — | — |
| 22 | — | — | — | — | — | — | — |
| 23 | — | — | — | — | — | — | — |
| 24 | — | — | — | — | — | — | — |
| 25 | — | — | — | — | — | — | — |
| 26 | — | — | — | — | — | — | — |
| 27 | 51,192 - - | - - - | - - - | 748,831 - - | — | — | — |
| 28 | 13,204 8 - | — | — | — | — | — | — |
| 29 | — | — | — | — | — | — | — |
| 30 | 4,430,869 10 7 | 11,588 9 5 | 1,169 3 3 | 1,407,682 19 7 | - - - | 47 6 - | — |

the Terminable Annuity which was created under the Acts 46 & 47 Vict. c. 46, s. 3, and 51 & 52 Vict. c. 15, and which in 1888 was given in exchange for Annuity is an annuity of 2,943,370*l.*, which expires in 1912 (*see* pp. 5, 6).



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CLASSIFIED AMOUNTS of various Government Securities held by the several Government

| | STOCK INSCRIBED IN THE BOOKS OF THE BANK OF ENGLAND. | | | | |
|---|---|---|---|---|---|
| | £. 2¾ per Cent. Consols. | £. 2¾ per Cents. (1905). | £. 2½ per Cents. | Local Loans £. 3 per Cent. Stock. | |
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | |
| Brought forward - - - | 37,474,605 9 1 | 130,327 9 2 | 1,457,075 12 4 | 342,647 16 5 | |
| CIVIL DEPARTMENTS—*continued.* | | | | | |
| NATIONAL DEBT COMMISSIONERS: | | | | | |
| Trustee Savings Banks - - - - - - - - - - | 19,873,909 - 8 | - - - | 67,840 3 2 | 6,360,498 4 2 | 1 |
| Post Office Savings Banks - - - - - - - - - | 66,207,589 11 8 | 312,000 - - | 8,888,170 15 8 | 10,997,890 5 1 | 2 |
| Savings Bank Investment Account - - - - - - | 7,752,274 7 2 | 197,644 19 2 | 861,738 - - | 1,792,450 7 10 | 3 |
| Friendly Societies - - - - - - - - - - - | 1,825,284 12 9 | — | — | — | 4 |
| Unclaimed Stock - - - - - - - - - - - | 872,246 16 11 | 708 19 7 | 18,847 2 10 | - - - | 5 |
| Stock purchased with Unclaimed Dividends - - - | 732,933 8 3 | - - - | 837,947 10 - | — | 6 |
| Military Savings Banks - - - - - - - - - | 211,437 10 5 | — | — | — | 7 |
| Naval Savings Banks - - - - - - - - - - | 275,119 3 4 | — | — | — | 8 |
| Court of Judicature, Supreme (Deposit and Exchange Account). | 990,016 18 7 | 2,495 3 1 | 77,551 18 8 | 60,107 18 2 | 9 |
| Court of Judicature, Supreme, Annuity created under 46 & 47 Vict. c. 54, s. 3, and 51 & 52 Vict. c. 15. | - - - | - - - | - - - | - - - | 10 |
| Court of Judicature, Supreme, Stock purchased with Annuity, under 46 & 47 Vict. c. 54, s. 3, and 51 & 52 Vict. c. 15. [*See* also page 2.] | | — | — | — | 11 |
| The Fund for Payments on Death - - - - - - | 274,576 9 10 | — | — | — | 12 |
| The Fund for Deferred Life Annuities - - - - - | 373,241 11 5 | — | — | — | 13 |
| National School Teachers (Ireland) Pension Fund - - | 214,671 4 7 | - - - | - - - | - - - | 14 |
| Land Tax (42 Geo. 3, c. 116, s. 98) - - - - - - - | 13,335 6 10 | — | — | — | 15 |
| Paymaster General's Deposit Account - - - - - [*See* also below.] | 354,760 15 7 | - - - | 142,257 2 2 | — | 16 |
| Benefit Branch of the Royal Irish Constabulary Force Fund. [*See* also page 6.] | 213,850 9 9 | - - - | - - - | 154,000 - - | 17 |
| Coinage Fund - - - - - - - - - - - - | 221,500 19 2 | — | — | — | 18 |
| Purchase of Land (Ireland) Reserve (Investment) Fund - | 234,778 6 - | — | — | — | 19 |
| Sinking Fund under Purchase of Land (Ireland) Act, 1891 | - - - | - - - | - - - | - - - | 20 |
| Public Buildings Expenses Act, 1898 - - - - - - | 1,907,357 7 9 | - - - | - - - | - - - | 21 |
| Local Loans Fund. Surplus Income Account - - - | 48,505 9 3 | - - - | - - - | - - - | 22 |
| Elementary School Teachers' Deferred Annuity Fund - - | 24,294 17 3 | — | — | — | 23 |
| NATIONAL GALLERY, BEQUESTS - - - - - - - | 33,498 14 5 | — | — | — | 24 |
| PAYMASTER GENERAL: Intestates Estates (Ireland) - - - - - - - - - | - - - | - - - | - - - | - - - | 25 |
| Royal Canal Guaranteed Fund - - - - - - - - [*See* also above.] | - - - | - - - | - - - | - - - | 26 |
| SCIENCE AND ART DEPARTMENT (MURCHISON PRIZE FUND) | 542 7 9 | — | — | — | 27 |
| TREASURY: Bermuda, Sales of Crown Lands - - - - - - - | 2,798 11 - | — | — | — | 28 |
| Crown's Nominee Securities Account, 39 & 40 Vict. c. 18 - | 43,012 5 11 | 16,362 19 - | — | — | 29 |
| Bankruptcy Funds, 46 & 47 Vict. c. 52, s. 76 - - - - [*See* also page 2.] | 739,709 14 3 | - - - | 54,216 1 10 | — | 30 |
| Companies Winding-up Act, 53 & 54 Vict. c. 63, s. 16 - - [*See* also page 2.] | 393,856 13 7 | — | — | — | 31 |
| Special Service Fund - - - - - - - - - | 9,076 3 3 | — | — | — | 32 |
| Woods, Forests, and Land Revenues (10 Geo. 4, c. 50): | | | | | |
| No. 1 Account - - - - - - - - - - | 462 1 6 | — | — | — | 33 |
| No. 2 Account - - - - - - - - - - | 146,238 19 10 | — | — | — | 34 |
| TREASURY, COUNTY COURT DEPARTMENT: Stannaries Court Fund, 50 & 51 Vict. c. 43, s. 29, and 59 & 60 Vict. c. 45. | 4,292 3 9 | 4,614 7 5 | — | — | 35 |
| WOODS, FORESTS, AND LAND REVENUES: 1 Will. 4, c. 59 - - - - - - - - - - - | 8,333 6 8 | — | — | — | 36 |
| 5 & 6 Vict. c. 65 - - - - - - - - - - - | 1,333 6 8 | — | — | — | 37 |
| 45 & 46 Vict. c. 32, s. 9 - - - - - - - - - | 8,559 11 - | — | — | — | 38 |
| WORKS, OFFICE OF, ENGLAND - - - - - - - - Hertford British Hospital, Paris. | 17,808 7 3 | - - - | - - - | - - - | 39 |
| WORKS, PUBLIC, IRELAND - - - - - - - - - | - - - | - - - | - - - | - - - | 40 |
| Sea and Coast Fisheries Fund (47 & 48 Vict. c. 21) - - | - - - | - - - | - - - | - - - | 41 |
| Carried forward - - - £. | 141,505,812 3 1 | 664,153 17 5 | 12,405,644 6 8 | 19,707,394 11 8 | 42 |

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Departments and the other Public Offices on the 31st day of March 1900—*continued.*

| | STOCK INSCRIBED IN THE BOOKS OF THE BANK OF IRELAND. | | | | OTHER SECURITIES. | | |
|---|---|---|---|---|---|---|---|
| | £. 2¾ per Cent. Consols. | £. 2½ per Cents. | Local Loans £. 3 per Cent. Stock. | Guaranteed Land Stock. | Treasury Bills. | Annuities for Terms of Years. | Local Loans Bonds. |
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| | 4,430,869 10 7 | 11,588 9 5 | 1,169 3 3 | 1,407,682 19 7 | - - - | 47 6 - | — |
| 1 | - - - | - - - | - - - | 1,946,623 18 6 | 100,000 - - | 1,298,157 11 8 | 1,700,000 - - |
| 2 | - - - | - - - | - - - | 2,372,110 9 2 | 480,000 - - | 1,710,048 - - | 6,000,000 - - |
| 3 | — | — | — | — | — | — | — |
| 4 | — | — | — | — | — | — | — |
| 5 | 27,176 6 8 | - - - | - - - | - - - | - - - | 127 - - | — |
| 6 | — | — | — | — | — | — | — |
| 7 | — | — | — | — | — | — | — |
| 8 | — | — | — | — | — | — | — |
| 9 | — | — | — | — | — | — | — |
| 10 | - - - | - - - | - - - | - - - | - - - | 2,943,370 - - | — |
| 11 | — | — | — | — | — | — | — |
| 12 | — | — | — | — | — | — | — |
| 13 | — | — | — | — | — | — | — |
| 14 | - - - | - - - | - - - | 500,000 - - | — | — | — |
| 15 | — | — | — | — | — | — | — |
| 16 | — | — | — | — | — | — | — |
| 17 | — | — | — | — | — | — | — |
| 18 | — | — | — | — | — | — | — |
| 19 | — | — | — | — | — | — | — |
| 20 | - - - | - - - | - - - | 191,399 19 8 | — | — | — |
| 21 | - - - | - - - | - - - | - - - | 190,000 - - | — | — |
| 22 | - - - | - - - | - - - | - - - | 125,000 - - | — | — |
| 23 | — | — | — | — | — | — | — |
| 24 | — | — | — | — | — | — | — |
| 25 | 5,941 16 10 | — | — | — | — | — | — |
| 26 | 5,538 9 - | — | — | — | — | — | — |
| 27 | — | — | — | — | — | — | — |
| 28 | — | — | — | — | — | — | — |
| 29 | — | — | — | — | — | — | — |
| 30 | — | — | — | — | — | — | — |
| 31 | — | — | — | — | — | — | — |
| 32 | — | — | — | — | — | — | — |
| 33 | — | — | — | — | — | — | — |
| 34 | — | — | — | — | — | — | — |
| 35 | — | — | — | — | — | — | — |
| 36 | — | — | — | — | — | — | — |
| 37 | — | — | — | — | — | — | — |
| 38 | — | — | — | — | — | — | — |
| 39 | - - - | - - - | - - - | 141,010 12 6 | — | — | — |
| 40 | 33,510 12 7 | — | — | — | — | — | — |
| 41 | 14,000 - - | — | — | — | — | — | — |
| 42 | 4,517,036 15 8 | 11,588 9 5 | 1,169 3 3 | 6,558,827 19 5 | 895,000 - - | 5,951,749 17 8 | 7,700,000 - - |



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CLASSIFIED AMOUNTS of various Government Securities held by the several Government

| | STOCK INSCRIBED IN THE BOOKS OF THE BANK OF ENGLAND. | | | | |
|---|---|---|---|---|---|
| | £. 2¾ per Cent. Consols. | £. 2¾ per Cents. (1905). | £. 2½ per Cents. | Local Loans £. 3 per Cent. Stock. | |
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | |
| Brought forward - - - | 141,505,812 3 1 | 664,153 17 5 | 12,405,644 6 8 | 19,707,394 11 8 | |
| **4. REVENUE DEPARTMENTS:** | | | | | |
| POST OFFICE: | | | | | |
| Captains and Masters' Widows' Fund - - - - - - | - - - | - - - | 8,800 - - | — | 1 |
| Registered Letter Irregularities Fund - - - - - - | - - - | - - - | 10,644 5 3 | — | 2 |
| **5. OTHER PUBLIC OFFICES:** | | | | | |
| CIVIL BILL COURT (IRELAND) - - - - - - - - | - - - | - - - | - - - | - - - | 3 |
| CROWN AGENTS FOR THE COLONIES - - - - - - | 322,603 16 1 | - - - | 53,529 14 11 | 4,857 8 4 | 4 |
| DUCHY OF CORNWALL - - - - - - - - - - - | - - - | - - - | - - - | 30,000 - - | 5 |
| DUCHY OF LANCASTER - - - - - - - - - - | 16,319 9 5 | — | — | — | 6 |
| ECCLESIASTICAL COMMISSIONERS - - - - - - - | 19,016 2 5 | - - - | 62,300 9 8 | 2,350,954 7 9 | 7 |
| EDUCATION (INTERMEDIATE) COMMISSIONERS (IRELAND) - | - - - | - - - | - - - | - - - | 8 |
| PATRIOTIC FUND - - - - - - - - - - - | 30,254 16 4 | - - - | - - - | - - - | 9 |
| QUEEN ANNE'S BOUNTY - - - - - - - - - - | 250,558 3 5 | — | — | — | 10 |
| REGISTRAR OF PETTY SESSIONS CLERKS, IRELAND - - | - - - | - - - | - - - | - - - | 11 |
| ROYAL IRISH CONSTABULARY. [*See* also p. 4.] - - - | - - - | - - - | - - - | - - - | 12 |
| ROYAL UNIVERSITY, IRELAND - - - - - - - - | - - - | - - - | - - - | - - - | 13 |
| THAMES CONSERVANCY - - - - - - - - - - | 61 11 1 | — | — | — | 14 |
| TOTAL - - - £. | 142,145,526 1 10 | 664,153 17 5 | 12,540,918 16 6 | 22,093,206 7 9 | 15 |

## SUMMARY. - - - - - - -

| | £. 2¾ per Cent. Consols. | £. 2¾ per Cents. (1905). | |
|---|---|---|---|
| | £. s. d. | £. s. d. | |
| STOCK INSCRIBED IN THE BOOKS OF THE BANK OF ENGLAND - | 142,145,526 1 10 | 664,153 17 5 | 16 |
| STOCK INSCRIBED IN THE BOOKS OF THE BANK OF IRELAND - | 4,723,946 19 9 | - - - | 17 |
| TOTAL - - - £. | 146,869,473 1 7 | 664,153 17 5 | 18 |

| | £. s. d. |
|---|---|
| TOTAL STOCK, as above: | |
| IN ENGLAND - - - - - - - - - - - - - | 177,443,805 3 6 |
| IN IRELAND - - - - - - - - - - - - - | 11,304,532 11 10 |
| | 188,748,337 15 4 |
| OTHER SECURITIES: | |
| Treasury Bills - - - - - - - - - - - - - | 1,078,000 - - |
| Local Loans Bonds - - - - - - - - - - - - | 7,700,000 - - |
| ESTIMATED CAPITAL VALUE of the Annuities for Terms of Years, as under: | 47,381,159 - - |

| | Annuity. | Value. | |
|---|---|---|---|
| | £. s. d. | £. s. d. | |
| SUPREME COURT OF JUDICATURE, p. 3 - - | 47 6 - | 248 - - | |
| TRUSTEE SAVINGS BANKS, p. 5 - - - - - | 1,298,157 11 8 | 13,394,211 - - | |
| POST OFFICE SAVINGS BANKS, p. 5 - - - | 1,710,048 - - | 22,640,764 - - | |
| UNCLAIMED STOCK, p. 5 - - - - - - | 127 - - | 919 - - | |
| SUPREME COURT OF JUDICATURE, p. 5 - - | 2,943,370 - - | 11,345,017 - - | |
| TOTAL - - - £. | 5,951,749 17 8 | 47,381,159 - - | 244,907,496 15 4 |

Treasury Chambers,
28 May 1900.

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Departments and the other Public Offices on the 31st day of March 1900—*continued.*

| | STOCK INSCRIBED IN THE BOOKS OF THE BANK OF IRELAND. | | | | OTHER SECURITIES. | | |
|---|---|---|---|---|---|---|---|
| | £. 2¾ per Cent. Consols. | £. 2½ per Cents. | Local Loans £. 3 per Cent. Stock. | Guaranteed Land Stock. | Treasury Bills. | Annuities for Terms of Years. | Local Loans Bonds. |
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| | 4,517,036 15 8 | 11,588 9 5 | 1,169 3 3 | 6,558,827 19 5 | 895,000 - - | 5,951,749 17 8 | 7,700,000 - - |
| 1 | — | — | — | — | — | — | — |
| 2 | — | — | — | — | — | — | — |
| 3 | 2,437 12 9 | — | — | — | — | — | — |
| 4 | — | — | — | — | — | — | — |
| 5 | — | — | — | — | — | — | — |
| 6 | — | — | — | — | — | — | — |
| 7 | — | — | — | — | — | — | — |
| 8 | 109,194 6 2 | — | — | — | — | — | — |
| 9 | - - - | - - - | - - - | - - - | 183,000 - - | — | — |
| 10 | — | — | — | — | — | — | — |
| 11 | 79,084 17 - | — | — | — | — | — | — |
| 12 | - - - | - - - | 9,000 0 0 | — | — | — | — |
| 13 | 16,193 8 2 | — | — | — | — | — | — |
| 14 | — | — | — | — | — | — | — |
| 15 | 4,723,946 19 9 | 11,588 9 5 | 10,169 3 3 | 6,558,827 19 5 | 1,078,000 - - | 5,951,749 17 8 | 7,700,000 - - |

## - - - - - - - SUMMARY.

| | £. 2½ per Cents. | Local Loans £. 3 per Cent. Stock. | Guaranteed Land Stock. | TOTAL. |
|---|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| 16 | 12,540,918 16 6 | 22,093,206 7 9 | - - - | 177,443,806 3 6 |
| 17 | 11,588 9 5 | 10,169 3 3 | 6,558,827 19 5 | 11,304,532 11 10 |
| 18 | 12,552,507 5 11 | 22,103,375 11 - | 6,558,827 19 5 | 188,748,337 15 4 |



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# GOVERNMENT DEPARTMENTS SECURITIES.

**RETURN** of the Amounts of British Government Securities held by the several Government Departments and other Public Offices on 31 March 1900, specifying whether held in *England* or *Ireland* (in continuation of Parliamentary Paper, No. 147, of Session 1899)

(*Mr. Hanbury.*)

*Ordered, by* The House of Commons, *to be Printed,*
28 *May* 1900.

[*Price* 1*d.*]

189.

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# GOVERNMENT DEPARTMENTS (CONTRACTS).

**RETURN to an Order of the Honourable The House of Commons, dated 25 June 1900;—*for*,**

RETURN "of all CONTRACTS made in the UNITED KINGDOM for MANUFACTURED ARTICLES by the several GOVERNMENT DEPARTMENTS, between the 1st day of April 1899 and the 31st day of March 1900, either with CONTRACTORS outside the UNITED KINGDOM, or with CONTRACTORS or AGENTS who obtain the Articles from Abroad (in continuation of Parliamentary Paper, No. 364, of Session 1899)."

Treasury Chambers,
2 August 1900.

R. W. HANBURY.

(*Sir Howard Vincent.*)

*Ordered, by* The House of Commons, *to be Printed*,
2 *August* 1900.

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32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & Co., ROSE STREET, EDINBURGH, and
90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

325.

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RETURN of all CONTRACTS made in the UNITED KINGDOM for manufactured ARTICLES by the several GOVERNMENT DEPARTMENTS between the 1st day of April 1899 and the 31st day of March 1900, either with CONTRACTORS outside the UNITED KINGDOM, or with CONTRACTORS or AGENTS who obtain the ARTICLES from Abroad.

| Department. | Article. | Value of Contracts, 1899–1900. | | |
|---|---|---|---|---|
| | | £. | s. | d. |
| Admiralty * | American salt beef | 4,230 | – | – |
| | Carbons | 198 | – | – |
| | Bentwood chairs and seats | 5 | – | – |
| | Mangin mirrors | 644 | – | – |
| | Megaphones | 31 | – | – |
| | Naxos emery wheels | 40 | – | – |
| | Preserved milk | 56 | – | – |
| | Preserved vegetables | 1,300 | – | – |
| | Resilvering mirrors | 142 | – | – |
| | Salt pork | 4,785 | – | – |
| | Chain saw mortiser | 112 | – | – |
| | Universal grinding machine | 106 | – | – |
| | Band saw sharpener | 20 | – | – |
| | Scroll sawing machine | 31 | – | 6 |
| | £. | 11,700 | – | 6 |

* Only articles that it is possible to obtain in the United Kingdom are included in the Return. Articles of exclusively foreign manufacture are omitted.

*Propelling Machinery.*

*Note.*—Foreign manufactured steel from Sweden has been employed for boiler tubes and steam pipes for vessels fitted with water-tube boilers by contractors and sub-contractors.

As none of the above was supplied to the Admiralty by direct contract, the value of the material purchased from abroad cannot be given.

---

| Department. | Article. | Value of Contracts, 1899–1900. | | |
|---|---|---|---|---|
| | | £. | s. | d. |
| War Office | Accoutrements | 13,165 | – | – |
| | Acid, Picric | 18,620 | – | – |
| | Ammeters | 123 | – | – |
| | Apparatus, Electric Search Light, portable | 3,000 | – | – |
| | Bakery, portable | 175 | – | – |
| | Balances and Weights | 73 | – | – |
| | Binoculars | 1,050 | – | – |
| | Blowers, Rotary | 63 | – | – |
| | Boards, Straw | 23 | – | – |
| | Carbons, Electric Light | 1,039 | – | – |
| | Clothing | 79,711 | – | – |
| | Drums, Acetone | 800 | – | – |
| | Duck, Tent | 1,875 | – | – |
| | Fezzes | 354 | – | – |
| | Globes and Chimneys, Lamp | 210 | – | – |
| | Handles, Broom | 1,359 | – | – |
| | Harness and Saddlery, &c. | 78,939 | – | – |
| | Hosiery:—Jerseys and Pants | 3,785 | – | – |
| | Lamps, Electric, Arc, parts of | 120 | – | – |
| | " " Incandescent | 77 | – | – |
| | Lime, Acetate of | 177 | – | – |
| | Machine Tools | 214 | – | – |

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| Department. | Article. | Value of Contracts, 1899-1900. £. | s. | d. |
|---|---|---|---|---|
| War Office—*continued.* | Operators, Telephone, and parts of | 716 | – | – |
| | Oven's, Groves | 2,700 | – | – |
| | Plant, Acid, parts of | 199 | – | – |
| | Reflectors, Projector | 1,080 | – | – |
| | Saws, Band | 229 | – | – |
| | Shoes and Nails, Horse, Mule, and Pony | 10,127 | – | – |
| | Spanners | 784 | – | – |
| | Stamps, Dating | 611 | – | – |
| | Tents and parts of | 15,789 | – | – |
| | Tools, Screw cutting | 62 | – | – |
| | Wagons | 560 | – | – |
| | Wheels and Rims, Emery | 312 | – | – |
| | Whisks, Fly | 165 | – | – |
| | | 238,286 | – | – |
| Post Office, | Emery Goods | 27 | 6 | 6 |
| | Hughes' Type Instruments, parts | 131 | 9 | – |
| | Multiple Telephone Switch | 24,853 | – | – |
| | Other Telephone Apparatus and parts | 20,585 | 10 | – |
| | Spelter for batteries | 1,705 | 17 | 6 |
| | Ebonite goods | 1,274 | 5 | 8 |
| | Instrument Screws | 200 | – | – |
| | Electric Light Apparatus and Fittings | 758 | 2 | 10 |
| | Tools | 615 | 15 | 2 |
| | Machinery | 427 | – | 7 |
| | Clock Parts | 149 | 1 | 2 |
| | Celluloid | 9 | 5 | – |
| | Numbering Machines, "Paragon" | 35 | 12 | 6 |
| | Packing Boxes | 200 | 15 | 10 |
| | Oil Stones | 4 | 15 | 9 |
| | Petroleum Jelly | 9 | – | – |
| | Chain for Wheatstone Apparatus | 68 | – | – |
| | Centrifugal Oil Separator | 18 | – | – |
| | Cronographs | 8 | 5 | – |
| | Insulators with Spindles | 73 | 17 | 6 |
| | | 51,155 | – | – |
| Home Office: Broadmoor Criminal Lunatic Asylum. | Butter | 737 | 14 | 10 |
| | Cheese | 247 | 11 | 8 |
| | Sugar | 167 | 1 | 1 |
| | Milk, condensed | 45 | – | – |
| | Tallow (Russian) | 1 | 6 | 3 |
| | | 1,198 | 13 | 10 |
| Prisons Department | Bacon (American) | 800 | 18 | 11 |
| | Cheese | 827 | 8 | 2 |
| | Molasses | 308 | 1 | 5 |
| | Meat, preserved | 3,539 | 11 | 5 |
| | Sugar | 472 | 9 | 7 |
| | Tallow, Russian | 32 | 8 | 4 |
| | | 5,980 | 17 | 10 |
| Metropolitan Police | Compo Boarding for Bunk partitions | 129 | 18 | 4 |
| | Doors | 6 | – | – |
| | | 135 | 18 | 4 |



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| Department. | Article. | Value of Contracts, 1899–1900. |
|---|---|---|
| | | £. s. d. |
| Stationery Office - - | Paper, Miscellaneous (special) - - - - - - | 211 8 9 |
| | Ditto ditto (stock) - - - - - | *— |
| | Ditto for type writing purposes - - - - - | 1,361 18 10 |
| | Ditto for Sun process printing, &c. - - - - - | 1,369 18 3 |
| | Ditto Tissue, &c. - - - - - - - - - | 13 6 8 |
| | Cards, Millboards, &c. - - - - - - - - | 143 2 1 |
| | Tracing Cloth and Paper - - - - - - - - | 76 12 10 |
| | Stores: | |
| | Type Writers and Appliances - - - - - - | 4,971 15 11 |
| | Pencils, Lead - - - - - - - - - - | 2,979 10 6 |
| | Ditto Slate - - - - - - - - - - | 21 17 6 |
| | Rubber Goods, Bands, Stamps, &c. - - - - - | 213 1 7 |
| | Bags, Gunny for Waste - - - - - - - - | 462 1 1 |
| | Miscellaneous Articles - - - - - - - - | 665 13 2 |
| | | 12,490 7 2 |
| Irish Office: National Education Commissioners. | Slate Pencils - - - - - - - - - - | 395 16 8 |
| | Kindergarten Goods - - - - - - - - - | 353 – 8 |
| | Harmoniums - - - - - - - - - - | 71 16 7 |
| | | 820 13 11 |
| Public Works † Commissioners, Ireland. | Opal Shades and Chimneys - - - - - - | 60 – – |

* All ordinary papers for Stock are now obtained direct from Manufacturers in the United Kingdom.

† *Note.*—In addition to the above, other manufactured articles required in the construction of buildings may occasionally be obtained from abroad by the builders with whom contracts are made.

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# GOVERNMENT DEPARTMENTS (CONTRACTS).

RETURN of all CONTRACTS made in the UNITED KINGDOM for MANUFACTURED ARTICLES by the several GOVERNMENT DEPARTMENTS between the 1st day of April 1899 and the 31st day of March 1900, either with CONTRACTORS outside the UNITED KINGDOM, or with CONTRACTORS or AGENTS who obtain the Articles from Abroad (in continuation of Parliamentary Paper, No. 364, of Session 1899).

(*Sir Howard Vincent.*)

*Ordered, by* The House of Commons, *to be Printed,*
2 *August* 1900.

[*Price* 1 *d.*]



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# GOVERNMENT INSURANCES AND ANNUITIES.

ACCOUNT of all MONEYS RECEIVED on account of CONTRACTS for the GRANT of DEFERRED LIFE ANNUITIES and for PAYMENTS on DEATH, under the provisions of the Acts 27 & 28 Vict. c. 43, 45 & 46 Vict. c. 51, and 50 & 51 Vict. c. 40, and of the Disposal thereof; and of the Contracts made for the Year ended 31st December 1899.

Treasury Chambers,
6 April 1900.

R. W. HANBURY.

(*Presented pursuant to Acts of Parliament*, 27 & 28 *Vict. c.* 46, *s.* 2, 45 & 46 *Vict. c.* 51, *and* 50 & 51 *Vict. c.* 40.)

*Ordered, by* The House of Commons, *to be Printed*,
6 *April* 1900.

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JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and
90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

130.

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— I. —

ACCOUNT of Moneys Received, and of the

RECEIPTS.

| | Deferred Life Annuities. | Payments on Death. | TOTAL. |
|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. |
| Purchase Money and Premiums | 27,683 18 – | 21,572 17 – | 49,256 15 – |
| Dividends on Stock | 9,785 8 – | 7,103 6 2 | 16,888 14 2 |
| Balance on 31st December 1899 | 1,209 12 6 | 1,506 5 9 | 2,715 18 3 |
| £. | 38,678 18 6 | 30,182 8 11 | 68,861 7 5 |

— II. —

ACCOUNT showing the Amount of RECEIPTS during the Year on CONTRACTS; the Number and during the Year; the Number and Amount of New Contracts entered into; the Total Number distinguishing the manner in which Invested, how much in Cash, how much in Securities, ments, and the Table of Mortality and the Rate of Interest used in calculating the Premiums.

| | Amount of Receipts during the Year on Contracts. | Number and Amount of Payments made on account of Contracts during the Year. | | Amount of Expenses during the Year. | |
|---|---|---|---|---|---|
| | | No. | Amount. | | |
| | £. s. d. | | £. s. d. | £. s. d. | |
| Deferred Annuities | 27,683 18 – | 1,246 | (a) 17,554 4 3 | 352 17 – | 1 |
| Payments on Death | 21,572 17 – | 342 | (b) 10,662 17 1 | *1,201 5 11 | 2 |
| £. | 49,256 15 – | 1,588 | 28,217 1 4 | 1,554 2 11 | 3 |

* In addition to this amount a sum of £. 2 5s. received as fees on assignment of

The table of mortality used in the calculation of the deferred annuity premiums is that set forth in the Statement laid of interest used for deferred life annuities is 2½ per cent. per annum. For deferred annuities granted by the Commissioners on the day the annuity is purchased.

The table of mortality used in calculating the premiums for the insurance of lives is the table deduced from the 1872. The rate of interest used for the calculation of life insurance premiums is 2½ per cent. per annum.

National Debt Office,
29 March 1900.

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— I. —

Disposal thereof in the Year ended 31st December 1899.

PAYMENTS.

| | Deferred Life Annuities. | Payments on Death. | TOTAL. |
|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. |
| Balance on 1st January 1899 | 971 17 3 | 933 12 – | 1,905 9 3 |
| Purchase of 2¾ per Cent. Consols | 19,800 – – | 17,384 13 11 | 37,184 13 11 |
| Premiums repaid on cancelment of Contract | 4,954 1 – | — | 4,954 1 – |
| (a) Payments of Annuities | 12,600 3 3 | — | 12,600 3 3 |
| Payments on surrender of Contract | — | 2,286 8 4 | 2,286 8 4 |
| (b) Payments on Death of Assured | — | 8,376 8 9 | 8,376 8 9 |
| Management Charges | 352 17 – | 1,201 5 11 | 1,554 2 11 |
| £. | 38,678 18 6 | 30,182 8 11 | 68,861 7 5 |

— II. —

Amount of Payments made on account of Contracts during the Year; the Amount of Expenses and Amount of all Current Contracts at the end of the Year; the whole Amount of Capital, specifying their Nature; the Average Rate of Interest received upon each Class of Invest-

| | Number and Amount of New Contracts entered into. | | Total Number and Amount of all Current Contracts at the end of the Year. | | Capital and Average Rate of Interest upon each Class of Security. | | |
|---|---|---|---|---|---|---|---|
| | No. | Amount. | No. | Amount. | Uninvested Balance. | 2¾ per Cent. Consolidated Stock. | Average Rate of Interest. |
| | | £. s. d. | | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| 1 | 158 | 3,491 18 4 | 2,435 | 52,599 3 4 | 1,209 12 6 Overdrawn. | 369,375 3 – | 2 10 4 |
| 2 | 827 | 43,723 7 1 | 11,866 | 721,197 – – | 1,506 5 9 Overdrawn. | 270,670 18 8 | 2 10 6 |
| 3 | 985 | 47,215 5 5 | 14,301 | 773,796 3 4 | 2,715 18 3 Overdrawn. | 640,046 1 8 | — |

Contracts was applied direct towards expenses of management.

before Parliament under the Act 45 & 46 Vict. c. 51, on 7 February 1884 (Parliamentary Paper No. 8 of 1884). The rate for the Reduction of the National Debt, under the Act 10 Geo. 4, c. 24, the rate depends upon the price of the public funds

mortality of healthy males insured with life insurance companies, as published by the Institute of Actuaries in the year

*G. Hervey,*
Comptroller General.



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# GOVERNMENT INSURANCES AND ANNUITIES.

ACCOUNT of all MONEYS RECEIVED on account of CONTRACTS for the Grant of DEFERRED LIFE ANNUITIES and for PAYMENTS on DEATH, under the provisions of the Acts 27 & 28 Vict. c. 43, 45 & 46 Vict. c. 51, and 50 & 51 Vict. c. 40, and of the Disposal thereof; and of the Contracts made for the Year ended 31 December 1899.

(*Presented pursuant to Acts of Parliament*, 27 & 28 *Vict. c.* 46, *s.* 2, 45 & 46 *Vict. c.* 51, *and* 50 & 51 *Vict. c.* 40.)

*Ordered, by* The House of Commons, *to be Printed,*
6 *April* 1900.

[*Price* ½ *d.*]

130.

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# GREEK LOAN.

AN ACCOUNT of Moneys paid out of the CONSOLIDATED FUND, under the Acts 2 & 3 Will. 4, c. 121, and 6 & 7 Will. 4, c. 94, for Interest and Sinking Fund on that part of the GREEK LOAN which is guaranteed by this Country under the authority of the said Acts, and of the Amount repaid by the Greek Government on account of the same, up to 31st December 1899.

## I.—ACCOUNT of the LOAN until it was discharged in 1871.

| | £. s. d. | | £. s. d. |
|---|---|---|---|
| Advanced by British Government in 1843 to 1871 - - - - - - - - | 1,351,071 8 - | (1.) Received from Greek Government to 31st December 1871 - - - | 98,397 4 0 |
| | | (2.) Amount relinquished in favour of the King of the Hellenes under Act 27 & 28 Vict. c. 40, viz., 1864 to 1871 (both inclusive, at 4.000 *l.* per annum) - - - - - | 32,000 - - |
| | | | 130,397 4 - |
| | | Amount outstanding on 31st December 1871 | 1,220,674 4 - |
| £. | 1,351,071 8 - | £. | 1,351,071 8 - |

## II.—ACCOUNT of the subsequent RECEIPTS from the Greek Government.

| | £. s. d. | | £. s. d. |
|---|---|---|---|
| Outstanding on 31st December 1871 (as above) - - - - - - - - | 1,220,674 4 - | (1.) Received from Greek Government, 1st January 1872 to 31st December 1898 (200,000 francs per annum, up to 31st December 1897) - - - | 213,648 2 1 |
| | | (2.) Amount received from Greek Government in 1899 - - - - | 7,928 12 10 |
| | | (3.) Amount relinquished in favour of the King of the Hellenes, for years from 1872 to 1899 (both inclusive) - | 112,000 - - |
| | | | 333,576 14 11 |
| | | Amount due from Greek Government - | 887,097 9 1 |
| £. | 1,220,674 4 - | £. | 1,220,674 4 - |

Treasury Chambers,
1 February 1900.

R. W. HANBURY.



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# GREEK LOAN.

ACCOUNT of Moneys paid out of the CONSOLIDATED FUND, under the Acts 2 & 3 Will. 4, c. 121, and 6 & 7 Will. 4, c. 94, for Interest and Sinking Fund on that part of the GREEK LOAN guaranteed by this Country under the authority of the said Acts, and of the Amount repaid by the Greek Government on account of the same, up to 31 December 1899.

(*Presented pursuant to Acts of* 2 & 3 *Will.* 4, *c.* 121, *and* 6 & 7 *Will.* 4, *c.* 94.)

*Ordered, by* The House of Commons, *to be Printed,* 1 *February* 1900.

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JOHN MENZIES & Co., 12, Hanover-street, Edinburgh, and
90, West Nile-street, Glasgow; or
HODGES, FIGGIS, & Co., LIMITED, 104, Grafton-street, Dublin.

[*Price* $\frac{1}{2}$ *d.*]

24.

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# GREEK LOAN OF 1898.

ACCOUNT up to 31st March 1900, of the Total Sums issued from the Consolidated Fund in pursuance of the Act 61 Vict. c. 4., in respect of the Annuity which was guaranteed by Her Majesty for the purpose of facilitating the raising of a Loan by the Government of Greece; and of the Sums paid in or towards the repayment of any money so issued.

Treasury Chambers,
27 April 1900.

R. W. HANBURY.

## NIL.

(*Presented pursuant to Act* 61 *Vict. c.* 4. *section I.*(5).

*Ordered, by* The House of Commons, *to be Printed,*
27 *April* 1900.

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# GREEK LOAN OF 1898.

ACCOUNT up to 31st March 1900, of the Total Sums issued from the Consolidated Fund in pursuance of the Act 61 Vict. c. 4, in respect of the Annuity which was guaranteed by Her Majesty for the purpose of facilitating the raising of a Loan by the Government of Greece; and of the Sums paid in or towards the repayment of any money so issued.

(*Presented pursuant to Act* 61 *Vict. c.* 4. *sect. I.*(5)).

*Ordered, by* The House of Commons, *to be Printed,*
27 *April* 1900.

[*Price* ½ *d.*]

149.

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# IMPERIAL DEFENCE ACT, 1888.

ACCOUNT of all Moneys issued from the CONSOLIDATED FUND, of Sums Borrowed, and of Transactions in relation to Sums so Borrowed, up to the 31st March 1900, in pursuance of "THE IMPERIAL DEFENCE ACT, 1888."

Treasury Chambers, 14 May 1900. } R. W. HANBURY.

(*Presented under Act* 51 & 52 *Vict. c.* 32, *s.* 10.)

## IMPERIAL DEFENCE ACT, 1888.

ACCOUNT prepared under the Provisions of Section 10 (1) of the Imperial Defence Act (51 & 52 Vict. c. 32).

Period ended 31st March 1900.

Issued from the Consolidated Fund.

| YEAR. | Under Part I. (Admiralty.) | Under Part II. (War Office.) |
|---|---|---|
| 1888–89: | £. | £. |
| 25 March - | — | 390,000 |
| 30 March - | 270,000 | — |
| *1889–90:* | | |
| 31 *July* - - | 60,000 | — |
| 24 August - | 25,000 | — |
| 21 September - | 25,000 | — |
| 12 October - | 25,000 | — |
| 23 November - | 25,000 | — |
| 31 December - | 170,000 | 220,000 |
| 28 March - | 7,000 | 280,000 |
| 1890–91: | | |
| 31 May - - | 10,000 | — |
| 27 June - - | 10,000 | — |
| 25 July - - | 15,000 | 110,000 |
| 28 August - | 6,000 | — |
| 24 September - | 10,000 | — |
| 31 October - | 9,000 | — |
| 1 December - | — | 250,000 |
| 23 December - | 21,000 | — |
| 24 January - | — | 160,000 |
| 26 January - | 33,000 | — |
| 28 February - | 129,000 | 160,000 |
| 14 March - | — | 100,000 |
| 1891–92: | | |
| 9 November - | — | 175,000 |
| 16 November - | — | 125,000 |
| 31 December - | — | 200,000 |
| 1892–93: | | |
| 16 September - | — | 75,000 |
| 30 December - | — | 96,000 |
| 18 March - | — | 114,000 |
| 1893–94: | | |
| 20 October - | — | 22,000 |
| 12 February - | — | 15,000 |
| 1894–95: | | |
| 26 June - - | — | 50,000 |
| 1895–96: | | |
| 10 July - - | — | 58,000 |
| | 850,000 | 2,600,000 |
| TOTAL - - - | £. 3,450,000. | |

Amounts Borrowed.

Part I.—Admiralty.

| YEAR. | Borrowed by Terminable Annuities. | Repaid out of Navy Votes.* | Outstanding. |
|---|---|---|---|
| | £. s. d. | £. s. | £. s. d. |
| 1890–91 - | 797,779 14 –† | – | 797,779 14 – |
| 1891–92 - | — | 56,358 6 | 741,421 8 – |
| 1892–93 - | — | 72,144 7 | 669,277 1 – |
| 1893–94 - | — | 75,264 9 | 594,012 12 – |
| 1894–95 - | — | 77,522 9 | 516,490 3 – |
| 1895–96 - | — | 79,848 1 | 436,642 2 – |
| 1896–97 - | — | 82,243 11 | 354,398 11 – |
| 1897–98 - | — | 84,710 18 | 269,687 13 – |
| 1898–99 - | — | 87,252 3 | 182,435 10 – |
| 1899–1900 | — | 89,869 14 | 92,565 16 – |

Part II.—War Office.

| YEAR. | Borrowed by Treasury Bills. | Repaid. | Outstanding. |
|---|---|---|---|
| | £. s. d. | £. | £. s. d. |
| 1890–91 - | 1,730,000 – – | – | 1,730,000 – – |
| 1891–92 - | 440,000 – – | – | 2,170,000 – – |
| 1892–93 - | 285,000 – – | – | 2,455,000 – – |
| 1893–94 - | 145,000 – – | – | 2,600,000 – – |
| 1894–95 - | — | 150,000‡ | 2,450,000 – – |
| 1895–96 - | — | 2,450,000§ | — |

* The Colonies contribute to the repayment, under Article VII. of the Australasian Agreement.

† The remainder of the sum issued to the Admiralty, amounting to 52,220*l.* 6*s.*, was taken out of Exchequer Balances in 1888–89, and replaced by the Admiralty out of Navy Votes in 1890–91.

‡ Paid off out of New Sinking Fund, 1894–95.

§ Paid off out of New Sinking Fund, £.
1895–96 - - - - - - - 1,685,000
Paid off out of Old Sinking Fund,
1894–95 - - - - - - - 765,000
£. 2,450,000



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# IMPERIAL DEFENCE ACT, 1888.

ACCOUNT of all Moneys issued from the CONSOLIDATED FUND, of Sums Borrowed, and of Transactions in relation to Sums so Borrowed, up to the 31st March 1900, in pursuance of "THE IMPERIAL DEFENCE ACT, 1888."

(*Presented under Act* 51 *&* 52 *Vict. c.* 32, *s.* 10.)

*Ordered, by* The House of Commons, *to be Printed*, 14 *May* 1900.

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[*Price* ½*d.*]

174.

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# IMPERIAL REVENUE (COLLECTION AND EXPENDITURE) (GREAT BRITAIN AND IRELAND).

FEB 22 1901

**RETURN to an Order of the Honourable The House of Commons, dated 29 March 1900 ;—*for*,**

**RETURN "relating to IMPERIAL REVENUE (Collection and Expenditure) (Great Britain and Ireland) for the Year ending the 31st day of March 1900 (in continuation of Parliamentary Paper, No. 318, of Session 1899)"**

Treasury Chambers,
3 August 1900.

R. W. HANBURY.

(*Mr. Joseph A. Pease.*)

*Ordered, by* The House of Commons, *to be Printed,*
3 *August* 1900.

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# MEMORANDUM.

THIS Return is presented in obedience to the Order of the House of Commons of the 29th March 1900. It continues the Tables given in the Parliamentary Paper, No. 318, of 1899, for the Year 1898–99. But for the purposes of convenience it also reproduces the figures given in the earlier Return. For an explanation of the basis on which the figures for the last seven years have been compiled, reference should be made to the Memorandum contained in Parliamentary Paper, No. 313, of 1894, and to the "Financial Relations" Papers which have been issued from time to time (Nos. 93, 305 and 334, of 1893, 314 of 1894, 336 of 1896, 266 of 1897, 313 of 1898, 317 of 1899, and 336 of 1900).

Treasury Chambers,
3 August 1900.



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## PART I.—REVENUE.

TABLE A. (continuing Table B. in Part I.

REVENUE AS COLLECTED I

| —— | 1819. | 1829. | 1839. | 1849. | 1859-60. | 1869-70. | 1879-80. | 1889-90. * |
|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. |
| Customs - - - | 2,475,994 | 1,566,394 | 2,016,508 | 2,177,122 | 2,292,564 | 2,049,374 | 1,891,517 | 2,107,575 |
| Excise - - - - | 1,546,289 | 2,025,649 | 1,814,885 | 1,403,858 | 3,224,542 | 3,601,981 | 4,067,303 | 4,693,116 |
| Estate, &c., Duties - - | 55,564 | 74,740 | 66,032 | 138,157 | 224,248 | 271,565 | 332,100 | 396,864 |
| General Stamps (excluding Fee Stamps) - - | 470,326 | 359,806 | 337,498 | 321,001 | 278,756 | 236,824 | 211,722 | 210,333 |
| Taxes (Land, House, and Assessed) - - - | 360,746 | — | — | — | — | — | — | — |
| Property and Income Tax - | — | — | — | — | 718,368 | 613,113 | 485,000 | 554,795 |
| TOTAL Revenue from Taxes - - | 4,908,919 | 4,026,589 | 4,234,923 | 4,040,138 | 6,738,478 | 6,772,857 | 6,987,642 | 7,962,683 |
| Post Office - - - | 216,921 | 225,252 | 227,849 | 181,351 | 248,101 | 331,117 | 426,293 | 555,723 |
| Telegraph Service - - | — | — | — | — | — | 4,964 | 92,652 | 122,987 |
| Crown Lands - - | 50,000 | 50,000 | 44,031 | 45,150 | 45,268 | 42,000 | 38,900 | 39,900 |
| Miscellaneous (including Fee Stamps) - - | 22,415 | 159,376 | 67,347 | 71,452 | 66,057 | 180,120 | 285,889 | 324,639 |
| TOTAL Non-Tax Revenue | 289,336 | 434,628 | 339,227 | 297,953 | 359,426 | 558,201 | 843,734 | 1,043,249 |
| Appropriated Duties for Local Objects - - | 55,654 | — | — | — | — | — | — | — |
| TOTAL REVENUE COLLECTED IN IRELAND - - £. | 5,253,909 | 4,461,217 | 4,574,150 | 4,338,091 | 7,097,904 | 7,331,058 | 7,831,376 | 9,005,932 |

* Including Local Taxation Revenue.

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## PART I.—REVENUE.

Appendix to Parliamentary Paper, No. 313, of 1894).

### IRELAND UNDER PRINCIPAL HEADS.

| | 1890–91. * | 1891–92. * | 1892–93. * | 1893–94. * | 1894–95. * | 1895–96. * | 1896–97. * | 1897–98. * | 1898–99. * | 1899–1900. * |
|---|---|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| 1 | 2,101,749 | 2,148,030 | 2,136,085 | 2,230,140 | 2,159,757 | 2,152,843 | 2,176,000 | 2,221,000 | 2,002,000 | 2,159,000 |
| 2 | 4,966,532 | 5,224,550 | 5,117,381 | 5,134,395 | 5,191,722 | 5,209,050 | 5,361,000 | 5,449,000 | 5,518,000 | 6,274,000 |
| 3 | 445,853 | 552,758 | 488,725 | 473,927 | 503,475 | 648,413 | 718,000 | 642,000 | 738,000 | 653,000 |
| 4 | 213,349 | 208,920 | 217,908 | 245,998 | 259,940 | 268,729 | 292,000 | 301,000 | 297,000 | 292,000 |
| 5 | — | — | — | — | — | — | — | — | — | — |
| 6 | 548,276 | 556,710 | 552,066 | 641,259 | 650,426 | 703,492 | 666,000 | 670,000 | 687,000 | 694,000 |
| 7 | 8,275,759 | 8,690,968 | 8,512,165 | 8,725,719 | 8,765,320 | 9,072,527 | 9,213,000 | 9,283,000 | 9,242,000 | 10,072,000 |
| 8 | 572,519 | 588,645 | 599,158 | 613,790 | 619,236 | 640,888 | 653,000 | 660,000 | 677,000 | 701,000 |
| 9 | 128,530 | 136,167 | 135,731 | 138,503 | 144,411 | 154,280 | 156,000 | 164,000 | 169,000 | 177,000 |
| 10 | 42,432 | 41,259 | 40,000 | 37,809 | 36,498 | 36,052 | 36,000 | 35,000 | 35,000 | 34,000 |
| 11 | 282,223 | 182,292 | 138,123 | 134,828 | 126,485 | 128,368 | 132,000 | 111,500 | 124 000 | 133,500 |
| 12 | 1,025,704 | 948,363 | 913,012 | 924,930 | 926,630 | 959,588 | 977,000 | 970,500 | 1,005,000 | 1,045,500 |
| 13 | — | — | — | — | — | — | — | — | — | — |
| 14 | **9,301,463** | **9,639,331** | **9,425,177** | **9,650,649** | **9,691,950** | **10,032,115** | **10,190,000** | **10,253,500** | **10,247,000** | **11,117,500** |

* Including Local Taxation Revenue.



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PART I.—REVENUE—*continued.*

TABLE B. (continuing Table C. in Part I. of

DETAILS OF TAX REVENUE AS

| ——— | 1819. | 1829. | 1839. | 1849. | 1859–60. | 1869–70. | 1879–80. | 1889–90. | |
|---|---|---|---|---|---|---|---|---|---|
| CUSTOMS: | £. | £. | £. | £. | £. | £. | £. | £. | |
| Spirits - - - - | 25,176 | 20,795 | 26,352 | 82,348 | 80,447 | 208,700 | 248,027 | 354,530 | 1 |
| Tea - - - - - | 433,372 | † | 437,460 | 698,164 | 769,378 | 339,882 | 315,883 | 293,935 | 2 |
| Tobacco - - - - | ‡614,698 | 613,341 | 782,100 | 748,960 | 952,344 | 1,192,799 | 1,182,430 | 1,349,834 | 3 |
| Sugar - - - - | 489,366 | 443,475 | 403,691 | 304,934 | 188,155 | 116,791 | — | — | 4 |
| Wine - - - - | 203,262 | 181,144 | 180,592 | 143,136 | 146,756 | 150,756 | 131,665 | 96,021 | 5 |
| §Other Articles - - | 710,120 | 307,639 | 186,313 | 199,580 | 155,484 | 40,446 | 13 512 | 13,255 | 6 |
| TOTAL Customs - - | 2,475,994 | 1,566,394 | 2,016,508 | 2,177,122 | 2,292,564 | 2,049,374 | 1,891,517 | 2,107,575 | 7 |
| EXCISE: | | | | | | | | | |
| Spirits - - - - | 1,032,091 | 1,480,486 | 1,402,040 | 1,050,766 | 2,685,188 | 3,016,486 | 3,453,300 | 3,742,959 | 8 |
| Malt (and Brewing Sugar in 1869–70 and 1879–80) Beer Duty after 1879–80 | 190,506 | 276,673 | 238,899 | 202,818 | 340,044 | 390,478 | 403,411 | 761,713 | 9 |
| Licences - - - - | 185,342 | 134,504 | 122,615 | 96,830 | 127,946 | 190,556 | 210,592 | 187,859 | 10 |
| §Other Receipts - - | 138,350 | 133,986 | 51,331 | 53,444 | 71,364 | 4,461 | — | 585 | 11 |
| TOTAL Excise - - - | 1,546,289 | 2,025,649 | 1,814,885 | 1,403,858 | 3,224,542 | 3,601,981 | 4,067,303 | 4,693,116 | 12 |
| STAMPS: | | | | | | | | | |
| Probate Duty and Estate Duty (1894). | 32,240 | 45,505 | 38,818 | 67,848 | 75,598 | 95,853 | 140,300 | 205,831 | 13 |
| Legacy and Succession Duty | 23,324 | 29,235 | 27,214 | 70,309 | 148,650 | 175,712 | 191,800 | 191,033 | 14 |
| §General Stamps (excluding Fee Stamps). | 470,326 | 359,806 | 337,498 | 321,001 | 278,756 | 236,824 | 211,722 | 210,333 | 15 |
| TOTAL Stamps - - - | 525,890 | 434,546 | 403,530 | 459,158 | 503,004 | 508,389 | 543,822 | 607,197 | 16 |
| TAXES: | | | | | | | | | |
| Assessed Taxes - - | 360,746 | — | — | — | — | — | — | — | 17 |
| INCOME TAX: | | | | | | | | | |
| Schedules A., B., and E. - | — | — | — | — | 518,651 | 405,720 | 295,000 | 320,822 | 18 |
| Schedule C. and D. (Public Companies). | — | — | — | — | 46,565 | 67,895 | 79,000 | 133,831 | 19 |
| Schedule D. (Trades and Professions). | — | — | — | — | 153,152 | 139,498 | 111,000 | 100,142 | 20 |
| TOTAL Income Tax - | — | — | — | — | 718,368 | 613,113 | 485,000 | 554,795 | 21 |
| TOTAL TAX REVENUE COLLECTED IN IRELAND £. | 4,908,919 | 4,026,589 | 4,234,923 | 4,040,138 | 6,738,478 | 6,772,857 | 6,987,642 | 7,962,683 | 22 |

* Including Local Taxation Revenue.

‡ Partly Excise.

† In this year the Tea Revenue was under the control of the Excise, and was all collected in England.

§ Including Miscellaneous Departmental receipts in 1869–70, and previous years.

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PART I.—REVENUE—*continued.*

Appendix to Parliamentary Paper, No. 313, of 1894).

COLLECTED IN IRELAND.

| | 1890–91. * | 1891–92. * | 1892–93. * | 1893–94. * | 1894–95. * | 1895–96. * | 1896–97. * | 1897–98. * | 1898–99. * | 1899–1900. * |
|---|---|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| 1 | 348,801 | 390,032 | 350,196 | 368,550 | 369,603 | 374,690 | 391,000 | 384,000 | 364,000 | 422,000 |
| 2 | 240,830 | 215,573 | 215,089 | 219,829 | 223,659 | 224,984 | 224,000 | 220,000 | 219,000 | 237,000 |
| 3 | 1,404,958 | 1,438,758 | 1,470,869 | 1,543,467 | 1,470,534 | 1,451,755 | 1,457,000 | 1,512,000 | 1,319,000 | 1,379,000 |
| 4 | — | — | — | — | — | — | — | — | — | — |
| 5 | 96,953 | 93,724 | 89,322 | 86,870 | 84,348 | 89,091 | 88,000 | 88,000 | 87,000 | 107,000 |
| 6 | 10,207 | 9,943 | 10,609 | 11,424 | 11,608 | 12,323 | 16,000 | 17,000 | 13,000 | 14,000 |
| 7 | 2,101,749 | 2,148,030 | 2,136,085 | 2,230,140 | 2,159,757 | 2,152,843 | 2,176,000 | 2,221,000 | 2,002,000 | 2,159,000 |
| 8 | 3,988,011 | 4,229,186 | 4,112,036 | 4,116,343 | 4,104,797 | 4,168,478 | 4,229,000 | 4,286,000 | 4,330,000 | 5,039,000 |
| 9 | 788,653 | 802,734 | 811,141 | 822,821 | 889,033 | 931,342 | 931,000 | 959,000 | 980,000 | 1,025,000 |
| 10 | 189,304 | 192,113 | 193,736 | 194,743 | 196,520 | 198,752 | 201,000 | 204,000 | 208,000 | 210,000 |
| 11 | 564 | 567 | 468 | 488 | 472 | 478 | — | — | — | — |
| 12 | 4,966,532 | 5,224,550 | 5,117,381 | 5,134,395 | 5,191,722 | 5,299,050 | 5,361,000 | 5,449,000 | 5,518,000 | 6,274,000 |
| 13 | 237,228 | 319,426 | 243,069 | 248,605 | 239,602 | 411,746 | 512,000 | 473,000 | 522,000 | 486,000 |
| 14 | 208,625 | 233,332 | 245,656 | 225,322 | 263,873 | 236,667 | 206,000 | 169,000 | 216,000 | 167,000 |
| 15 | 213,349 | 208,920 | 217,908 | 245,998 | 259,940 | 268,729 | 292,000 | 301,000 | 297,000 | 292,000 |
| 16 | 659,202 | 761,678 | 706,633 | 719,925 | 763,415 | 917,142 | 1,010,000 | 943,000 | 1,035,000 | 945,000 |
| 17 | — | — | — | — | — | — | — | — | — | — |
| 18 | 310,694 | 312,938 | 311,270 | 370,600 | 376,000 | 420,400 | 393,000 | 375,000 | 386,000 | 384,000 |
| 19 | 139,110 | 141,389 | 136,456 | 153,659 | 159,426 | 177,848 | 177,000 | 188,000 | 194,000 | 173,000 |
| 20 | 98,472 | 102,383 | 104,340 | 117,000 | 115,000 | 105,244 | 96,000 | 107,000 | 107,000 | 137,000 |
| 21 | 548,276 | 556,710 | 552,066 | 641,259 | 650,426 | 703,492 | 666,000 | 670,000 | 687,000 | 694,000 |
| 22 | 8,275,759 | 8,690,968 | 8,512,165 | 8,725,719 | 8,765,320 | 9,072,527 | 9,213,000 | 9,283,000 | 9,242,000 | 10,072,000 |

* Including Local Taxation Revenue.



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PART I.—REVENUE—*continued.*

TABLE C. (continuing Table M. in Part I. of

REVENUE AS COLLECTED IN GREAT

| | 1819. | 1829. | 1839. | 1849. | 1859–60. | 1869–70. | 1879–80. | 1889–90. * | |
|---|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. | |
| Customs - - - - | 18,111,743 | 20,985,929 | 21,167,574 | 20,091,742 | 22,098,520 | 19,400,469 | 17,278,088 | 18,352,579 | 1 |
| Excise - - - - | 17,113,273 | 15,486,339 | 12,912,539 | 13,599,240 | 17,015,925 | 18,277,257 | 21,151,000 | 22,434,535 | 2 |
| Estate, &c., Duties - - | 1,567,224 | 1,960,979 | 1,951,653 | 2,230,468 | 3,120,485 | 4,451,156 | 5,900,998 | 7,943,588 | 3 |
| Stamps (excluding Fee Stamps). | 4,841,058 | 4,856,951 | 4,833,439 | 4,275,560 | 4,213,744 | 3,807,203 | 4,005,959 | 6,755,308 | 4 |
| Taxes (Land, House, and Assessed). | 7,774,376 | 5,206,392 | 3,932,689 | 4,522,910 | 3,237,573 | 4,523,006 | 2,649,037 | 3,000,000 | 5 |
| Property and Income Tax | 143,327 | — | — | 5,564,833 | 8,947,774 | 9,495,476 | 8,709,606 | 12,229,106 | 6 |
| TOTAL Revenue from Taxes. - - | 49,551,001 | 48,496,590 | 44,797,894 | 50,284,753 | 58,634,021 | 59,954,567 | 59,694,688 | 70,715,116 | 7 |
| Post Office - - - | 1,836,762 | 1,959,415 | 2,162,915 | 1,983,999 | 3,062,554 | 4,340,113 | 6,122,486 | 8,911,442 | 8 |
| Telegraph Service - - | — | — | — | — | — | 95,797 | 1,345,363 | 2,184,457 | 9 |
| Crown Lands - - - | — | 118,322 | 93,573 | 112,799 | 254,286 | 318,133 | 347,849 | 377,341 | 10 |
| Miscellaneous (including Fee Stamps). | 1,217,745 | 354,162 | 232,460 | 747,134 | 1,938,385 | 3,546,937 | 4,833,858 | 3,277,239 | 11 |
| TOTAL Non-Tax Revenue - - | 3,054,507 | 2,431,899 | 2,488,948 | 2,843,932 | 5,255,225 | 8,300,980 | 12,649,556 | 14,850,479 | 12 |
| TOTAL REVENUE COLLECTED IN GREAT BRITAIN £. | 52,605,508 | 50,928,489 | 47,286,842 | 53,128,685 | 63,889,246 | 68,255,574 | 72,344,244 | 85,565,595 | 13 |

* Including Local Taxation Revenue.

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PART I.—REVENUE—*continued.*

Appendix to Parliamentary Paper, No. 313, of 1894).

BRITAIN UNDER PRINCIPAL HEADS.

| | 1890–91. * | 1891–92. * | 1892–93. * | 1893–94. * | 1894–95. * | 1895–96. * | 1896–97. * | 1897–98. * | 1898–99. * | 1899–1900. * |
|---|---|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| 1 | 17,583,379 | 17,894,389 | 17,680,906 | 17,668,353 | 18,173,606 | 18,812,455 | 19,299,000 | 19,779,000 | 19,761,000 | 21,119,000 |
| 2 | 24,211,936 | 25,065,143 | 24,759,687 | 24,768,074 | 25,322,688 | 26,296,175 | 26,932,000 | 27,829,000 | 28,898,000 | 30,800,000 |
| 3 | 9,411,105 | 10,500,844 | 10,259,893 | 9,467,028 | 10,351,509 | 13,440,195 | 13,160,000 | 14,806,000 | 14,994,000 | 17,756,000 |
| 4 | 5,757,192 | 5,278,847 | 5,219,886 | 4,958,839 | 5,612,803 | 7,070,502 | 7,020,000 | 7,297,000 | 7,408,000 | 8,138,000 |
| 5 | 2,552,527 | 2,481,185 | 2,436,223 | 2,443,738 | 2,484,078 | 2,507,749 | 2,430,000 | 2,490,000 | 2,382,000 | 2,438,000 |
| 6 | 12,595,656 | 13,296,306 | 12,887,510 | 14,701,104 | 14,998,936 | 15,279,352 | 16,235,000 | 16,501,000 | 17,355,000 | 18,173,000 |
| 7 | 72,111,795 | 74,516,714 | 73,244,105 | 74,008,036 | 76,943,620 | 83,406,428 | 85,076,000 | 88,702,000 | 90,798,900 | 98,424,000 |
| 8 | 9,270,749 | 9,594,645 | 9,745,195 | 9,859,086 | 10,128,778 | 10,824,482 | 11,224,000 | 11,547,000 | 12,164,000 | 12,491,000 |
| 9 | 2,266,049 | 2,347,930 | 2,351,060 | 2,395,761 | 2,454,575 | 2,681,469 | 2,766,000 | 2,866,000 | 3,035,000 | 3,213,000 |
| 10 | 399,066 | 402,338 | 390,000 | 376,642 | 376,354 | 379,442 | 384,000 | 408,000 | 415,000 | 426,000 |
| 11 | 2,930,851 | 2,465,720 | 2,159,491 | 2,088,903 | 2,144,629 | 2,127,551 | 2,651,000 | 2,329,000 | 2,496,500 | 2,961,500 |
| 12 | 14,866,715 | 14,810,633 | 14,645,746 | 14,720,392 | 15,104,336 | 16,012,944 | 17,025,000 | 17,160,000 | 18,110,500 | 19,091,500 |
| 13 | 86,978,510 | 89,327,347 | 87,889,851 | 88,728,428 | 92,047,956 | 99,419,372 | 102,101,000 | 105,862,000 | 108,908,500 | 117,515,500 |

* Including Local Taxation Revenue.



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PART I.—REVENUE—*continued.*

TABLE D (continuing Table N. in Part I. of

DETAILS OF TAX REVENUE AS

| | 1819. | 1829. | 1839. | 1849. | 1859-60. | 1869-70. | 1879-80. | 1889-90. | |
|---|---|---|---|---|---|---|---|---|---|
| I. CUSTOMS. | £. | £. | £. | £. | £. | £. | £. | £. | |
| Spirits - - - - | 2,616,237 | 2,933,560 | 2,589,092 | 2,734,132 | 2,443,207 | 3,982,701 | 4,434,900 | 4,309,388 | 1 |
| Tea - - - - | §3,258,027 | †3,321,722 | 3,221,341 | 4,773,258 | 4,635,496 | 2,303,414 | 3,382,455 | 4,196,571 | 2 |
| Tobacco - - - - | §2,245,573 | 2,236,367 | 2,713,586 | 3,659,058 | 4,644,169 | 5,415,917 | 7,382,484 | 7,712,150 | 3 |
| Sugar - - - - | 3,511,178 | 4,454,200 | 4,184,505 | 3,825,018 | 5,822,190 | 5,279,770 | — | — | 4 |
| Wine - - - - | ‡ 816,442 | 1,292,464 | 1,669,118 | 1,624,380 | 1,487,531 | 1,325,648 | 1,259,547 | 1,206,140 | 5 |
| Other Articles - - - | 5,664,286 | 6,747,616 | 6,789,932 | 3,475,896 | 3,065,927 | 1,093,019 | 818,702 | 928,330 | 6 |
| TOTAL Customs - - £. | 18,111,743 | 20,985,929 | 21,167,574 | 20,091,742 | 22,098,520 | 19,400,469 | 17,278,088 | 18,352,579 | 7 |
| II. EXCISE. | | | | | | | | | |
| Spirits - - - - | 2,990,360 | 3,303,465 | 4,040,438 | 4,706,570 | 7,093,772 | 7,952,702 | 10,178,485 | 10,117,043 | 8 |
| Malt (including Beer Duty in 1829 and from 1889-90 onwards) - - - | 2,793,666 | 6,593,096 | 4,607,049 | 4,761,249 | 6,308,837 | 6,161,278 | 6,957,274 | 8,648,713 | 9 |
| Licences - - - | 731,957 | 782,940 | 900,967 | 1,011,060 | 1,335,868 | 3,506,798 | 3,287,044 | 3,336,805 | 10 |
| Other Receipts - - | 10,597,290 | 4,806,848 | 3,355,085 | 3,120,361 | 2,277,448 | 656,479 | 728,197 | 331,974 | 11 |
| TOTAL Excise - - £. | 17,113,273 | 15,486,339 | 12,912,539 | 13,599,240 | 17,015,925 | 18,277,257 | 21,151,000 | 22,434,535 | 12 |
| III. STAMPS. | | | | | | | | | |
| Probate Duty and Estate Duty, 1894. | 694,602 | 793,136 | 792,983 | 945,426 | 1,164,464 | 1,673,277 | 2,392,192 | 4,345,566 | 13 |
| Legacies and Successions - | 872,622 | 1,167,843 | 1,158,670 | 1,285,042 | 1,056,021 | 2,777,879 | 3,508,806 | 3,598,022 | 14 |
| Other Stamps - - | 4,841,058 | 4,856,951 | 4,833,439 | 4,275,560 | 4,213,744 | 3,807,203 | 4,005,959 | 6,755,308 | 15 |
| TOTAL Stamps - - £. | 6,408,282 | 6,817,930 | 6,785,092 | 6,506,028 | 7,334,229 | 8,258,359 | 9,906,957 | 14,698,896 | 16 |
| IV. TAXES. | | | | | | | | | |
| Land Tax - - - | 1,293,714 | 1,200,160 | 1,174,100 | 1,159,323 | 1,137,456 | 1,628,120 | 1,047,077 | 1,035,000 | 17 |
| Assessed Taxes: | | | | | | | | | |
| (*a*) Inhabited House Duty | — | — | — | — | 796,881 | 1,674,067 | 1,601,960 | 1,965,000 | 18 |
| (*b*) Other Assessed Taxes | 6,480,662 | 4,006,232 | 2,758,589 | 3,363,587 | 1,303,236 | 1,220,819 | — | — | 19 |
| TOTAL Taxes - - £. | 7,774,376 | 5,206,392 | 3,932,689 | 4,522,910 | 3,237,573 | 4,523,006 | 2,649,037 | 3,000,000 | 20 |
| V. INCOME TAX. | | | | | | | | | |
| Schedules A., B., and E. - | 143,327 | — | — | 5,564,833 | 5,144,858 | 4,405,746 | 3,741,662 | 4,730,075 | 21 |
| Schedules C. and D. (Public Companies). | | | | | 981,095 | 2,111,228 | 2,498,944 | 4,253,208 | 22 |
| Schedule D. (Trades and Professions). | | | | | 2,821,821 | 2,978,502 | 2,469,000 | 3,245,823 | 23 |
| TOTAL Income Tax - £. | 143,327 | — | — | 5,564,833 | 8,947,774 | 9,495,476 | 8,709,606 | 12,229,106 | 24 |
| TOTAL TAX REVENUE COLLECTED IN GREAT BRITAIN - - £. | 49,551,001 | 48,496,590 | 44,797,894 | 50,284,753 | 58,634,021 | 59,954,567 | 59,694,688 | 70,715,116 | 25 |

* Including Local Taxation Revenue. † Partly Excise. ‡ Besides 995,733*l.* under "Other Receipts, Excise." § From Excise.

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PART I.—REVENUE—*continued.*

Appendix to Parliamentary Paper, No. 313, of 1894).

COLLECTED IN GREAT BRITAIN.

| | 1890–91. * | 1891–92. * | 1892–93. * | 1893–94. * | 1894–95. * | 1895–96. * | 1896–97. * | 1897–98. * | 1898–99. * | 1899–1900. * |
|---|---|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| 1 | 4,328,177 | 4,243,982 | 3,938,584 | 3,961,450 | 4,013,938 | 4,043,073 | 4,136,000 | 4,124,000 | 4,077,000 | 4,712,000 |
| 2 | 3,171,428 | 3,202,589 | 3,184,286 | 3,273,265 | 3,363,973 | 3,521,210 | 3,575,000 | 3,648,000 | 3,805,000 | 4,392,000 |
| 3 | 8,128,930 | 8,510,052 | 8,653,566 | 8,576,485 | 8,944,605 | 9,296,767 | 9,561,000 | 9,922,000 | 9,675,000 | 9,507,000 |
| 4 | — | — | — | — | — | — | — | — | — | — |
| 5 | 1,221,053 | 1,197,328 | 1,179,169 | 1,123,272 | 1,059,350 | 1,165,903 | 1,208,000 | 1,237,000 | 1,312,000 | 1,622,000 |
| 6 | 733,791 | 740,438 | 725,301 | 733,881 | 791,740 | 785,502 | 819.000 | 848,000 | 892,000 | 886,000 |
| 7 | 17,583,379 | 17,894,389 | 17,680,906 | 17,668,353 | 18,173,606 | 18,812,455 | 19,299,000 | 19,779,000 | 19,761,000 | 21,119,000 |
| 8 | 11,486,277 | 12,251,063 | 11,938,133 | 11,834,295 | 11,896,903 | 12,211,657 | 12,587,000 | 12,933,000 | 13,637,000 | 15,264,000 |
| 9 | 8,992,744 | 9,049,088 | 9,028,331 | 9,111,500 | 9,604,396 | 10,199,512 | 10,389,000 | 10,867,000 | 11,106,000 | 11,320,000 |
| 10 | 3,400,883 | 3,432,183 | 3,474,797 | 3,536,763 | 3,553,067 | 3,619,668 | 3,676,000 | 3,734,000 | 3,838,000 | 3,880,000 |
| 11 | 332,032 | 332,809 | 318,426 | 285,516 | 267,722 | 265,338 | 280,000 | 295,000 | 317,000 | 336,000 |
| 12 | 24,211,936 | 25,065,143 | 24,759,687 | 24,768,074 | 25,322,688 | 26,296,175 | 26,932,000 | 27,829,000 | 28,898,000 | 30,800,000 |
| 13 | 5,784,487 | 6,705,667 | 5,807,652 | 5,709,741 | 5,790,379 | 9,691,930 | 9,848,000 | 11,552,000 | 11,500,000 | 13,926,000 |
| 14 | 3,626,618 | 3,795,177 | 4,452,241 | 3,758,187 | 4,561,130 | 3,748,265 | 3,312,000 | 3,254,000 | 3,494,000 | 3,830,000 |
| 15 | 5,757,192 | 5,278,847 | 5,219,886 | 4,958,839 | 5,612,803 | 7,070,502 | 7,020,000 | 7,297,000 | 7,408,000 | 8,138,000 |
| 16 | 15,168,297 | 15,779,691 | 15,479,779 | 14,426,767 | 15,964,312 | 20,510,697 | 20,180,000 | 22,103,000 | 22,402,000 | 25,894,000 |
| 17 | 1,025,764 | 1,038,337 | 1,024,713 | 1,003,110 | 1,021,705 | 1,020,801 | 916,000 | 923,000 | 805,000 | 739,000 |
| 18 | 1,526,763 | 1,442,848 | 1,411,510 | 1,440,628 | 1,462,373 | 1,486,948 | 1,514,000 | 1,567,000 | 1,577,000 | 1,699,000 |
| 19 | — | — | — | — | — | — | — | — | — | — |
| 20 | 2,552,527 | 2,481,185 | 2,436,223 | 2,443,738 | 2,484,078 | 2,507,749 | 2,430,000 | 2,490,000 | 2,382,000 | 2,438,000 |
| 21 | 4,691,741 | 4,999,232 | 4,886,070 | 5,883 234 | 5,646,250 | 5,674,900 | 5,843,000 | 5,800,000 | 6,089,000 | 6,320,000 |
| 22 | 4,509,002 | 4,786,614 | 4,591,860 | 5,172,670 | 6,276,686 | 6,418,639 | 6,985,000 | 7,114,000 | 7,391,000 | 7,345,000 |
| 23 | 3,294,913 | 3,510,460 | 3,409,580 | 3,645,000 | 3,076,000 | 3,185,813 | 3,407,000 | 3,587,000 | 3,875,000 | 4,508,000 |
| 24 | 12,595,656 | 13,296,306 | 12,887,510 | 14,701,104 | 14,998,936 | 15,279,352 | 16,235,000 | 16,501.000 | 17,355,000 | 18,173,000 |
| 25 | 72,111,795 | 74,516,714 | 73,244,105 | 74,008,036 | 76,943,620 | 83,406,428 | 85,076,000 | 88,702,000 | 90,798,000 | 98,424,000 |

* Including Local Taxation Revenue.



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PART I.—REVENUE—*continued.*

TABLE E. (amending and continuing Table L. in Part I.

ESTIMATED TRUE

| YEAR. | Total Revenue as Collected (Table A.) | Corrections applicable to Customs Revenue. | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | Foreign Spirits. | Tea. | Tobacco. | Wine. | Sugar. | Other Articles. | |
| | £. | £. | £. | £. | £. | £. | £. | |
| 1819 | 5,253,909 | — | — | — | — | — | — | 1 |
| 1829 | 4,461,217 | — | + 458,170 | — | + 113,856 | + 147,825 | + 493,870 | 2 |
| 1839 | 4,574,150 | — | + 131,667 | — | + 177,908 | + 181,449 | + 488,337 | 3 |
| 1849 | 4,338,091 | — | + 47,939 | — | + 122,064 | + 190,700 | + 275,661 | 4 |
| 1859–60 | 7,097,904 | — | — 59,288 | -- | + 57,744 | + 643,993 | + 257,713 | 5 |
| 1869–70 | 7,331,058 | — | + 105,095 | — 170,333 | + 6,244 | + 578,982 | + 96,345 | 6 |
| 1879–80 | 7,831,376 | — | + 205,510 | + 126,209 | — 1,165 | — | + 74,898 | 7 |
| 1889–90 | 9,005,932 | + 37,707 | + 334,736 | — 228,263* | + 8,152 | — | + 90,319 | 8 |
| 1890–91 | 9,301,463 | + 44,533 | + 236,886 | — 244,315 | + 8,488 | — | + 66,312 | 9 |
| 1891–92 | 9,639,331 | — 311 | + 262,970 | — 247,103 | + 9,560 | — | + 66,869 | 10 |
| 1892–93 | 9,425,177 | + 627 | + 260,824 | — 279,134 | + 12,157 | -- | + 63,627 | 11 |
| 1893–94 | 9,650,649 | — 501 | + 269,204 | — 368,825 | + 9,941 | — | + 63,664 | 12 |
| 1894–95 | 9,691,950 | -- 513 | + 278,609 | — 276,001 | + 7,148 | — | + 69,444 | 13 |
| 1895–96 | 10,032,115 | — 4,481 | + 299,483 | — 234,324 | + 11,308 | — | + 67,457 | 14 |
| 1896–97 | 10,190,000 | — 5,000 | + 308,000 | — 230,000 | + 16,000 | — | + 67,000 | 15 |
| 1897–98 | 10,253,500 | -- 6,000 | + 321,000 | — 249,000 | + 18,000 | — | + 69,000 | 16 |
| 1898–99 | 10,247,000 | — 8,000 | + 345,000 | — 118,000 | + 25,000 | — | + 76,000 | 17 |
| 1899–1900 | 11,117,500 | — 8,000 | + 411,000 | — 202,000 | + 31,000 | — | + 73,000 | 18 |

* Correction for tobacco amended in accordance with proportions ascertained for 1893–94. (Parliamentary Paper, C. 7720—I, of 1895, Appendix IV., p. 414).

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PART I.—REVENUE—*continued.*

of Appendix to Parliamentary Paper, No. 313, of 1894).

## REVENUE, IRELAND.

| | Figures of Collection. Inland Revenue. British Spirits. | Beer. | Stamps. | Income Tax. | Total Correction. | Estimated True Revenue. | Per Cent. of Total Revenue of United Kingdom. | Per Head. |
|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | | Of Population at nearest Census. £. s. d. |
| 1 | — | — | + 2,655 | — | + 2,655 | 5,256,564 | 9·26 | – 15 5 |
| 2 | — 175,421 | — | + 2,608 | — | + 1,040,908 | 5,502,125 | 9·97 | – 14 2 |
| 3 | — 140,207 | — | + 2,585 | — | + 841,739 | 5,415,889 | 10·47 | – 13 2½ |
| 4 | — 120,988 | — | + 2,208 | + 5,700 | + 523,374 | 4,861,465 | 8·55 | – 14 9 |
| 5 | — 303,769 | — | + 2,246 | + 3,791 | + 602,430 | 7,700,334 | 11·12 | 1 6 7 |
| 6 | — 503,998 | — 25,000 | + 2,022 | + 5,917 | + 95,274 | 7,426,332 | 9·69 | 1 7 9½ |
| 7 | — 915,616 | — 50,000 | + 2,198 | + 7,446 | — 550,520 | 7,280,856 | 9·08 | 1 8 2 |
| | | | | | | | | Of Population at middle of year |
| 8 | – 1,386,759 | — 140,357 | + 3,099 | + 10,112 | — 1,271,254 | 7,734,678 | 8·18 | 1 12 6 |
| 9 | — 1,487,004 | — 145,727 | + 2,985 | + 10,854 | — 1,506,988 | 7,794,475 | 8·10 | 1 13 – |
| 10 | — 1,922,475 | — 184,842 | + 2,744 | + 11,300 | — 2,001,288 | 7,638,043† | 7·72 | 1 12 8 |
| 11 | — 1,871,685 | — 186,778 | + 2,719 | + 10,863 | — 1,986,780 | 7,438,397 | 7·64 | 1 12 1 |
| 12 | — 1,881,659 | — 188,584 | + 2,602 | + 12,158 | — 2,082,000 | 7,568,649 | 7·70 | 1 12 10 |
| 13 | — 1,898,162 | — 199,214 | + 2,936 | + 14,148 | — 2,001,605 | 7,690,345 | 7·56 | 1 13 5 |
| 14 | — 1,944,056 | — 211,297 | + 3,670 | + 14,500 | — 1,997,731 | 8,034,384 | 7·34 | 1 15 1 |
| 15 | — 2,026,000 | — 194,000 | + 4,000 | + 16,000 | — 2,044,000 | 8,146,000 | 7·25 | 1 15 9 |
| 16 | — 2,111,000 | — 202,000 | + 4,000 | + 17,000 | — 2,139,000 | 8,114,500 | 6·99 | 1 15 8 |
| 17 | — 2,179,000 | — 207,000 | + 4,000 | + 17,000 | — 2,045,000 | 8,202,000 | 6·88 | 1 16 1 |
| 18 | — 2,568,000 | — 211,000 | + 4,000 | + 17,000 | — 2,453,000 | 8,664,500 | 6·74 | 1 13 7 |

† This figure takes into account the correction which was made in the subsequent years after the error in the computation of Ireland's contribution to the Excise Duties on spirits was discovered (*see* Parliamentary Paper, No. 248, of 1893). It was not possible to make the corresponding correction for the preceding years; and it was omitted to be made for 1891–92, in the Statement, laid before the Financial Relations Commission, at page 192, of C. 7720—II., of 1895, in which the Estimated True Revenue from Ireland for 1891–92 is given as 7,968,105*l.*



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PART I.—REVENUE—*continued.*

TABLE F. (continuing Table P. in Part I. of Appendix to Parliamentary Paper, No. 313, of 1894).

## DETAILS OF REVENUE COLLECTED IN GREAT BRITAIN BUT ATTRIBUTABLE TO IMPERIAL SOURCES.

| | Items included in Miscellaneous Revenue. | Items included in Revenue from Taxes. | | | TOTAL. |
|---|---|---|---|---|---|
| | | General Stamps. | Death Duties. | Income Tax. | |
| | £. | £. | £. | £. | £. |
| 1819 to 5 January 1820 - - | *1,120,089 | 23,000 | 14,000 | - - - | 1,157,089 |
| 1829 to 5 January 1830 - - | * 210,689 | 23,000 | 16,000 | - - - | 249,689 |
| 1839 to 5 January 1840 - - | 144,691 | 22,000 | 16,000 | - - - | 182,691 |
| 1849 to 5 January 1850 - - | 624,445 | 20,000 | 20,000 | 70,000 | 734,445 |
| 1859–60 to 31 March 1860 - | 1,734,971 | 19,000 | 24,000 | 122,000 | 1,899,971 |
| 1869–70 to 31 March 1870 - | 2,378,661 | 18,000 | 35,000 | 128,000 | 2,559,661 |
| 1879–80 to 31 March 1880 - | 2,948,894 | 19,000 | 50,000 | 116,000 | 3,133,894 |
| 1889–90 to 31 March 1890 - | 1,587,057 | 27,000 | 80,000 | 162,000 | 1,856,057 |
| 1890–91 to 31 March 1891 - | 1,248,074 | 27,000 | 80,000 | 167,000 | 1,522,074 |
| 1891–92 to 31 March 1892 - | 928,269 | 24,000 | 100,000 | 172,000 | 1,224,269 |
| 1892–93 to 31 March 1893 - | 938,884 | 24,000 | 82,000 | 171,000 | 1,215,884 |
| 1893–94 to 31 March 1894 - | 1,229,450 | 23,000 | 80,000 | 191,000 | 1,523,450 |
| 1894–95 to 31 March 1895 - | 1,286,934 | 26,000 | 115,000 | 220,000 | 1,647,934 |
| 1895–96 to 31 March 1896 - | 1,249,502 | 33,000 | 173,000 | 223,000 | 1,678,502 |
| 1896–97 to 31 March 1897 - | 1,777,000 | 32,000 | 177,000 | 233,000 | 2,219,000 |
| 1897–98 to 31 March 1898 - | 1,452,500 | 33,000 | 212,000 | 238,000 | 1,935,500 |
| 1898–99 to 31 March 1899 - | 1,631,000 | 34,000 | 206,000 | 245,000 | 2,116,000 |
| 1899–1900 to 31 March 1900 - | 2,042,000 | 37,000 | 254,000 | 247,000 | 2,580,000 |

* Besides 98,800*l.* received in Ireland in 1819, and 110,810*l.* in 1829, which sums are excluded from the figures in this Return.

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# INCORPORATED LAW SOCIETY OF ENGLAND (GRANT IN AID).

RETURN to an Order of the Honourable The House of Commons, dated 26 June 1900;—*for*,

COPY "of ACCOUNT showing the Figures upon which the Grant of 2,500*l.* per Annum made in aid of the Expenses incurred by the Incorporated Law Society of *England*, in the performance of the duties of discipline imposed upon them by the Act 51 & 52 Vict. c. 65, is based."

Treasury Chambers,
26 June 1900.

R. W. HANBURY.

(*Mr. Hanbury.*)

*Ordered, by* The House of Commons, *to be Printed*,
26 *June* 1900.

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BY WYMAN & SONS, LIMITED, FETTER LANE, E.C.

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JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH,
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1900.

237.

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# INCORPORATED LAW SOCIETY OF ENGLAND.

ACCOUNT showing the figures upon which the GRANT of 2,500*l.* per annum made in aid of the EXPENSES incurred by the SOCIETY in the performance of the duties of discipline imposed upon them by the Act 51 & 52 Vic. c. 65, is based.

N.B.—The figures in roman type are those furnished by the Society, the figures in *italics* are averages based upon them.

| — | 1 Jan. to 31 Dec. 1894. | | 1 Jan. to 31 Dec. 1895. | | 1 Jan. to 31 Dec. 1896. | | *1 Jan. to 31 Dec. Average of 3 preceding years.* | | 1 Jan. to 31 Dec. 1897. | | 1 Jan. to 31 Dec. 1898. | | 1 Jan. to 31 Dec. 1899 partly estimated. | | *1 Jan. to 31 Dec. Average of 3 preceding years.* | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| I. APPORTIONED CHARGES. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| Charge for Rent - - - | 585 | | 585 | | 585 | | *585* | | 585 | | 585 | | 585 | | *585* | |
| Rates, Taxes, &c. - - | 206 | | 231 | | 220 | | *219* | | 191 | | 216 | | 223 | | *210* | |
| Salaries - - - - - | 610 | | 610 | | 620 | | *613* | | (a) 657 | | (a) 666 | | (a) 711 | | *678* | |
| House Expenses - - - | 157 | | 145 | | 147 | | *150* | | 154 | | 157 | | 163 | | *158* | |
| Printing, Stationery, &c. (f) | 120 | | 80 | | 120 | | *107* | | 130 | | 125 | | 125 | | *127* | |
| | | 1,678 | | 1,651 | | 1,692 | | *1,674* | | 1,717 | | 1,749 | | 1,807 | | *1,758* |
| II. LAW COSTS, &c. | | | | | | | | | | | | | | | | |
| Costs to Third Parties (b) - | 3,141 | | 718 | | 2,030 | | *1,963* | | (c) 2,096 | | (c) 2,274 | | (f) 3,522 | | *2,641* | |
| Counsel's Fees - - - | 164 | | 178 | | 255 | | *199* | | 133 | | 93 | | 186 | | *137* | |
| Shorthand Writing - - | 494 | | 280 | | 505 | | *426* | | 306 | | 362 | | 235 | | *301* | |
| Typewriting, Copying, &c. - | 266 | | 220 | | 265 | | *250* | | 278 | | 243 | | 232 | | *251* | |
| Court Fees, Stamps, &c. - | 214 | | 154 | | 123 | | *164* | | 113 | | 80 | | 114 | | *102* | |
| TOTAL - - - | 4,279 | | 1,550 | | 3,178 | | *3,002* | | 2,926 | | 3,052 | | 4,289 | | *3,422* | |
| *Less* — Recovered from Parties (d) | 333 | | 97 | | 236 | | *221* | | 56 | | 208 | | 54 | | *106* | |
| | | 3,946 | | 1,453 | | 2,945 | | *2,781* | | 2,870 | | 2,844 | | 4,235 | | *3,316* |
| TOTAL - - - | | 5,624 | | 3,104 | | 4,637 | | *4,455* | | 4,587 | | 4,593 | | 6,042 | | *5,074* |
| *Deduct* — Receipts from Admission Fees. | 2,715 | | 2,690 | | 2,670 | | *2,692* | | 2,855 | | 2,860 | | 3,190 | | *2,968* | |
| *Less*—Expenses connected with Admission (*see* below). (†) | 720 | | 720 | | 720 | | *720* | | 889 | | 821 | | 824 | | *845* | |
| | | 1,995 | | 1,970 | | 1,960 | | *1,972* | | 1,966 | | 2,039 | | 2,366 | | *2,123* |
| NET COST OF DISCIPLINE - | | 3,629 | | 1,134 | | 2,687 | | *2,483* | | 2,621 | | 2,554 | | 3,677 | | *2,951* |
| (†) *Expenses connected with Admission:—* | | | | | | | | | | | | | | | | |
| Annuity to late Clerk of Petty Bag. (e) | 100 | | 100 | | 100 | | *100* | | 100 | | 100 | | 100 | | *100* | |
| Charge for Rent (e) - - - | 150 | | 150 | | 150 | | *150* | | 150 | | 150 | | 150 | | *150* | |
| Rates, Taxes, &c. (e) - - | 45 | | 45 | | 45 | | *45* | | 49 | | 55 | | 57 | | *54* | |
| Salaries (e) - - - - - | 300 | | 300 | | 300 | | *300* | | 300 | | 300 | | 300 | | *300* | |
| House Expenses (e) - - | 25 | | 25 | | 25 | | *25* | | 40 | | 41 | | 42 | | *41* | |
| Printing, Stationery, &c. (f) | 100 | | 100 | | 100 | | *100* | | (g) 250 | | (h) 175 | | (h) 175 | | *200* | |
| TOTAL - - - | | 720 | | 720 | | 720 | | *720* | | 889 | | 821 | | 824 | | *845* |

(a) Increase due to increases of salary made to the Assistant Secretary and two Clerks.

(b) This item consists mainly of the costs paid by the Society to complainants, in reimbursement of the expenses incurred by them in taking proceedings before the Statutory Committee against Solicitors for misconduct in the cases in which the Committee are of opinion that the circumstances justify such repayment. The item also includes the costs paid to the Solicitor employed by the Society in the cases which they take up themselves, being chiefly those sent by Judges and other officials of the Court for investigation.

(c) The figures (partly estimated) of 2,616*l.* and 2,130*l.* originally given in the accounts for 1897 and 1898 respectively, have been adjusted in the light of further experience.

(d) The insignificance of this item is due to the difficulty of recovering any costs from the delinquents. As far as possible costs are recovered, but many of the delinquents are not able to pay, and some abscond, so that little or nothing can be recovered in most cases unless the person dealt with subsequently applies to be restored to the roll.

(e) Apportioned charge.

(f) Wholly or partly estimated.

(g) Increase due mainly to the preparation of the new roll, but the estimates given of the expenses in the years 1894–96 proved to be too low (*see* following note).

(h) Increase due to previous underestimate. The item includes the printing and circulation of the Admission List 12 times each year, the printing of receipt books, postages and stationery, and a close estimate is difficult.



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# INCORPORATED LAW SOCIETY OF ENGLAND (GRANT IN AID).

COPY of ACCOUNT showing the Figures upon which the Grant of 2,500*l.* per Annum made in aid of the Expenses incurred by the Incorporated Law Society of *England*, in the performance of the duties of discipline imposed upon them by the Act 51 & 52 Vict. c. 65, is based.

*(Mr. Hanbury.)*

*Ordered, by* The House of Commons, *to be printed,*
26 *June* 1900.

[*Price* ½*d.*]

237. *Under* 1 *oz.*

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# ISLE OF MAN.

**ACCOUNT** of **Revenue** and **Expenditure** in respect of the **Duties** of the **Customs** of the *Isle of Man*, and **Accounts** of the **Accumulated Fund**, and of **Passenger Tax** and **Harbour Dues**, for the Year ended **31st March 1900**; together with the **Report** of the **Comptroller** and **Auditor General** thereon.

Treasury Chambers,
29 June 1900.

R. W. HANBURY.

(*Presented pursuant to Act* 29 & 30 *Vict. c.* 23, *s.* 11.)

*Ordered, by* The House of Commons, *to be Printed,*
29 *June* 1900.

LONDON:
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## REPORT of the COMPTROLLER and AUDITOR GENERAL.

Exchequer and Audit Department,
Somerset House, London, W.C.,
28 June 1900.

MY LORDS,

I HAVE the honour to transmit to your Lordships, to be laid before the House of Commons, in pursuance of Act 29 & 30 Vict. c. 23, s. 11, (1) a copy of the Account of Income, in respect of the Customs Duties and Insular Receipts of the Isle of Man, for the year ended 31st March 1900 (to which is appended a copy of the Passenger Tax and Harbour Dues Account), as rendered by the Accountant and Comptroller General of Her Majesty's Customs; and (2) a copy of the Cash Account of the Isle of Man Accumulated Fund, and of the Abstract Cash Account of the Passenger Tax and Harbour Dues for the same year, as rendered by the Treasurer of the Isle of Man.

In connection with these Accounts it may be desirable to mention that, of a sum of 30,892*l.*, drawn from Customs Revenue by the Treasurer of the Isle of Man for the purpose of paying Civil List Charges, an unexpended balance of 1,152*l.* 6*s.* 7*d.*, was in Dumbell's Bank when it suspended payment on 3rd February 1900.

I have also to notice that Insular Receipts by the Treasurer of the Isle of Man amounting to 802*l.* 15*s.* 5*d.*, have not been included in the General Account of the Commissioners of Customs, as the amount in question was also in Dumbell's Bank at the date of suspension.

These receipts under other circumstances would have been paid over to the Collector of Customs and included in the above-mentioned Account.

I have, &c.
(signed) *Richd. Mills.*

The Lords Commissioners of
Her Majesty's Treasury.



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HER MAJESTY'S COMMISSIONERS OF CUSTOMS in Account with the CIVIL

## GENERAL ACCOUNT.

| RECEIPT OF INCOME. | £. s. d. | TOTAL. £. s. d. |
|---|---|---|
| Balance in hand at 31st March 1899 | - - - | 13,752 15 9 |
| Customs Duties (other than Tea, Tobacco, and Wine Duties) and Extra Receipts collected in the Isle of Man, Year ended 31st March 1900 | 48,256 6 2 | |
| Less,—Certificates, &c. | 21 6 3 | |
| | | 48,234 19 11 |
| Insular Receipts (1899–1900) | | 1,512 14 5 |
| Duties assessed under provisions of T. L, 9929—95, and 12036—99 viz.: | | |
| Tea Duties | | 29,770 - - |
| Tobacco Duties | | |
| Wine Duties | | |
| Allowance on Chicory, Coffee, and Spirits imported Duty paid into the Island, per T. L. 9929—95 | | 262 - - |
| | £. | 93,532 10 1 |

Examined,
*R. Lennox Woods.*

I certify that this Account has been examined under my directions,

PASSENGER TAX AND HARBOUR DUES

| RECEIPT OF INCOME. | TOTAL. £. s. d. |
|---|---|
| Balance in hand at 31st March 1899 | 182 3 10 |
| Passenger Tax, Year ended 31st March 1900 | 3,816 - - |
| Harbour Dues, Year ended 31st March 1900 | 2,369 5 4 |
| £. | 6,367 9 2 |

Accountant and Comptroller General's Office,
Her Majesty's Customs, London,
18 May 1900.

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GOVERNMENT of the ISLE OF MAN, Year ended 31st March 1900.

## GENERAL ACCOUNT.

| DISPOSAL OF INCOME. | £. s. d. | TOTAL. £. s. d. |
|---|---|---|
| Charges of Collection, including 240*l.* for Accounting, Warehousing Charges, &c., per T. L. 9796—93, and 9929—95 | 2,069 2 – | |
| Non-effective Charges | 500 – – | |
| Charges for Audit, per T. L. 18,701—98 | 200 – – | |
| Civil List Charges (including Lord Loch's and Sir Spencer Walpole's Pensions) | 44,939 19 11 | |
| War Office Expenditure in the Island | 406 17 1 | |
| Interest, &c. on Isle of Man Loans | 15,672 2 6 | |
| Miscellaneous Exchequer, Great Britain (Act 29 Vict. c. 23, s. 7) | 10,000 – – | |
| Surplus Income, 1898–99, to Isle of Man Accumulated Fund | 3,752 15 9 | |
| | | 77,540 17 3 |
| Balance at 31st March 1900 | | 15,991 12 10 |
| *Note.*—The Balance of 15,991*l.* 12*s.* 10*d.* will be disposed of thus:— | | |
| Payment due to Imperial Exchequer | £. 10,000 – – | |
| Unappropriated balance due to the Isle of Man | 5,991 12 10 | |
| | £. 15,991 12 10 | |
| | £. | 93,532 10 1 |

and, subject to the observations contained in my Report, is correct.

*Richd. Mills,*
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

ACCOUNT, Year ended 31st March 1900.

| DISPOSAL OF INCOME. | TOTAL. £. s. d. |
|---|---|
| Payments to Passenger Tax and Harbour Dues Account at the Bank of England, Year ended 31st March 1900 | 6,214 1 3 |
| Balance in hand at 31st March 1900 | 153 7 11 |
| £. | 6,367 9 2 |

*J. W. de Grave,*
Accountant and Comptroller General,
Her Majesty's Customs.



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## CASH ACCOUNT of the Isle of Man Accumulated Fund, for the Year from 1st April 1899 to 31st March 1900.

*Dr.*

| Date. | RECEIPTS. | Schedule. | Amount. £. s. d. |
|---|---|---|---|
| 1 April 1899 | Cash Balance from last Year | — | 4,031 19 9 |
| 31 March 1900 | To Surplus Customs Revenue | A | 3,752 15 0 |
| 31 March „ | „ Rent of Hills House Premises | B | 75 17 10 |
| 31 March „ | „ Interest on Loan to open Market | C | 381 0 2 |
| 31 March „ | „ Interest on Loans advanced to Local Authorities | D | 1,598 8 0 |
| 31 March „ | „ Repayment of Loans advanced to Local Authorities | E | 2,102 7 7 |
| 31 March „ | „ Proceeds of Intestates' Estates | F | 35 19 8 |
| 31 March „ | „ Loan to open Market—Repayment | G | 8,000 - - |
| | | £. | 20,038 15 3 |

*Cr.*

| Date. | PAYMENTS. | Schedule. | Amount. £. s. d. |
|---|---|---|---|
| 31 March 1900 | By Battery Pier, Douglas, strengthening and protection | 1 | 3,000 - - |
| 31 March „ | „ Queen's Pier, Ramsey, additional landing accommodation | 2 | 9,500 - - |
| 31 March „ | „ Port Erin Quay wall repairs | 3 | 920 - - |
| 31 March „ | „ Castletown Police Station | 4 | 504 14 8 |
| 31 March „ | „ Reseating House of Keys Chamber | 5 | 51 8 10 |
| 31 March „ | „ Loan to open market—Advances | 6 | 4,000 - - |
| | | | 17,776 3 6 |
| 31 March „ | Cash Balance carried down | — | 2,262 11 9 |
| | | £. | 20,038 15 3 |

| | £. s. d. |
|---|---|
| To Cash Balance brought down | 2,262 11 9 |
| Amount invested on Loan to open Market | 12,000 - - |
| £. | 14,262 11 9 |

21 May 1900.

Approved,
*Henniker,*
Lieutenant Governor.

*Herbert Story,*
Treasurer, Isle of Man.

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ABSTRACT OF CASH ACCOUNT of the ISLE OF MAN PASSENGER TAX and HARBOUR DUES, for the Year from 1st April 1899 to 31st March 1900.

*Dr.*

| Date. | RECEIPTS. | Amount. |
|---|---|---|
| | | £. s. d. |
| 1 April 1899 | Balance from last Year - - - - - - - - - - | 5,047 18 11 |
| 31 March 1900 | To Commissioners of Her Majesty's Customs, amount of Passenger Tax and Harbour Dues paid into Bank of England during the year - - - | 6,214 1 3 |
| | | 11,262 - 2 |

*Cr.*

| Date. | PAYMENTS. | Amount. |
|---|---|---|
| | | £. s. d. |
| 31 March 1900 | By Interest on and repayment of Loans - - - - - - | 3,966 19 9 |
| 31 March „ | „ Victoria Pier Police, Douglas - - - - - - - - - - | 450 - - |
| 31 March „ | „ Supplemental vote for maintenance and repair of harbours - - - - | 758 - - |
| 31 March „ | „ Rebuilding part of North Quay, Douglas - - - - - - - - | 450 - - |
| 31 March „ | „ Commission on Collection of Harbour Dues, &c. - - - - - - | 44 5 4 |
| | | 5,369 5 1 |
| | Balance carried forward - - - - - - - - - - | 5,892 15 1 |
| | £. | 11,262 - 2 |

To Balance brought down 5,892*l.* 15*s.* 1*d.*

21 May 1900.

Approved,
*Henniker,*
Lieutenant Governor.

*Herbert Story,*
Treasurer, Isle of Man.



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# ISLE OF MAN.

ACCOUNT of REVENUE and EXPENDITURE in respect of the DUTIES of the CUSTOMS of the *Isle of Man*, and ACCOUNTS of the ACCUMULATED FUND, and of PASSENGER TAX and HARBOUR DUES, for the Year ended 31 March 1900; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

(*Presented pursuant to Act 29 & 30 Vict. c. 23, s. 11.*)

*Ordered, by* The House of Commons, *to be Printed,*
29 *June* 1900.

[*Price* 1*d.*]

243.

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# LOANS AND ADVANCES TO FOREIGN STATES.

RETURN to an Order of the Honourable The House of Commons, dated 27 April 1900;—*for*,

RETURN "(1) of ADVANCES by way of Loan; (2) of PAYMENTS by way of Subsidy to FOREIGN STATES; and (3) of LOANS raised by FOREIGN STATES of which the Interest or Capital has been guaranteed by Act of Parliament, since 1792."

Treasury Chambers,
17 May 1900.

R. W. HANBURY.

(*Lord Balcarres.*)

*Ordered, by* The House of Commons, *to be Printed*,
17 *May* 1900.

LONDON:
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RETURN (1) of ADVANCES by way of Loan; (2) of PAYMENTS by way of Subsidy to FOREIGN STATES; and (3) of LOANS raised by FOREIGN STATES of which the Interest or Capital has been guaranteed by Act of Parliament, since 1792.

(1.) ADVANCES by way of Loan since 1792.

| Year. | State to which Assistance was given. | Amount. | Observations. |
|---|---|---|---|
| | | £ | |
| 1813 | Holland - - | 200,000 | Repaid. |
| 1814 | France - - | 200,000 | Repaid. |
| 1855 | Sardinia - - | 2,000,000 | Advanced under Acts 18 Vict. c. 17, and 19 & 20 Vict. c. 39, in aid of the expenses incurred by Sardinia in taking part in the war with Russia. The advance is in course of repayment, the amount outstanding on 31st March 1900 being 213,383*l.* 14*s.* 2*d.* |
| 1884 | Transvaal - - | 250,000 | By a Convention of the 8th August 1884, the Transvaal State became liable to the Imperial Government for this sum, which was to be repaid with 3½ per cent. interest by an annuity running for 25 years in half-yearly instalments. The advance is in course of repayment, the amount outstanding on 31st March 1900 being 126 432*l.* |

(2.) PAYMENTS by way of Subsidy to FOREIGN STATES since 1792.‡

| Year. | State to which Assistance was given. | Amount. | | |
|---|---|---|---|---|
| | | £ | s. | d. |
| 1793 | Hanover - - - - - | 492,650 | 17 | 11 |
| | Hesse Cassel - - - - - | 190,622 | 16 | 5 |
| | Sardinia - - - - - | 150,000 | 0 | 0 |
| 1794 | Prussia - - - - - | 1,226,495 | 0 | 0 |
| | Sardinia - - - - - | 200,000 | 0 | 0 |
| | Hesse Cassel - - - - | 437,105 | 1 | 9 |
| | Hesse D'Armstadt - - - - | 102,073 | 0 | 0 |
| | Baden - - - - - | 25,196 | 5 | 7 |
| | Hanover - - - - - | 559,375 | 11 | 3 |
| 1795 | Baden - - - - - | 1,793 | 15 | 3 |
| | Brunswick - - - - - | 97,721 | 13 | 9 |
| | Hesse Cassel - - - - - | 317,492 | 11 | 2 |
| | Hesse D'Armstadt - - - - | 79,605 | 5 | 6 |
| | Hanover - - - - - | 478,347 | 17 | 6 |
| | Sardinia - - - - - | 150,000 | 0 | 0 |
| 1796 | Hesse D'Armstadt - - - - | 20,075 | 13 | 8 |
| | Brunswick - - - - - | 12,794 | 9 | 5 |
| 1797 | Hesse D'Armstadt - - - - | 57,015 | 3 | 4 |
| | Brunswick - - - - - | 7,570 | 11 | 6 |
| 1798 | Brunswick - - - - - | 7,000 | 0 | 0 |
| | Portugal - - - - - | 120,013 | 13 | 0 |
| 1799 | Holland - - - - - | 20,000 | 0 | 0 |
| | Hesse D'Armstadt - - - - | 4,812 | 10 | 0 |
| | Russia - - - - - | 825,000 | 0 | 0 |
| 1800 | Germany - - - - - | 1,066,666 | 13 | 4 |
| | German Princes - - - - | 500,000 | 0 | 0 |
| | Bavaria - - - - - | 501,017 | 6 | 0 |
| | Russia - - - - - | 545,494 | 0 | 0 |
| 1801 | Portugal - - - - - | 200,113 | 15 | 4 |
| | Sardinia - - - - - | 40,000 | 0 | 0 |
| | Hesse Cassel - - - - - | 100,000 | 0 | 0 |
| | Germany - - - - - | 150,000 | 0 | 0 |
| | German Princes - - - - | 200,000 | 0 | 0 |

‡ These payments by way of subsidy, from 1793 to 1854, are compiled from the Return presented to the House of Commons in 1854 (No. 460 of 1854).

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(2.) Payments by way of Subsidy to Foreign States since 1792—*continued.*

| Year. | State to which Assistance was given. | Amount. £ | s. | d. |
|---|---|---|---|---|
| 1802 | Hesse Cassel | 33,450 | 18 | 8 |
| | Sardinia | 52,000 | 0 | 0 |
| | Russia | 200,000 | 0 | 0 |
| 1803 | Hanover | 117,628 | 5 | 7 |
| | Russia | 63,000 | 0 | 0 |
| | Portugal | 31,647 | 4 | 1 |
| 1804 | Sweden | 20,119 | 4 | 11 |
| | Hesse Cassel | 83,303 | 19 | 5 |
| 1805 | Hanover | 35,340 | 14 | 6 |
| 1806 | Hanover | 76,865 | 2 | 4 |
| | Hesse Cassel | 18,982 | 2 | 11 |
| | Germany | 500,000 | 0 | 0 |
| 1807 | Hanover | 19,899 | 4 | 2 |
| | Russia | 614,182 | 16 | 4 |
| | Hesse Cassel | 45,000 | 0 | 0 |
| | Prussia | 180,000 | 0 | 0 |
| 1808 | Spain | 1,497,873 | 6 | 10 |
| | Sweden | 1,100,000 | 0 | 0 |
| | Sicily | 300,000 | 0 | 0 |
| 1809 | Spain | 529,039 | 1 | 8 |
| | Sweden | 300,000 | 0 | 0 |
| | Sicily | 300,000 | 0 | 0 |
| | Austria | 850,000 | 0 | 0 |
| 1810 | Hesse Cassel | 45,150 | 3 | 3 |
| | Spain | 402,875 | 5 | 3 |
| | Portugal | 1,237,517 | 19 | 2 |
| | Sicily | 425,000 | 0 | 0 |
| 1811 | Spain | 220,689 | 10 | 0 |
| | Portugal | 1,832,168 | 4 | 10 |
| | Sicily | 275,000 | 0 | 0 |
| | Portuguese Sufferers | 39,555 | 5 | 4 |
| 1812 | Spain | 1,000,000 | 0 | 0 |
| | Portugal (including stores which cannot be distinguished). | 2,167,831 | 15 | 2 |
| | Portuguese Sufferers | 60,444 | 14 | 8 |
| | Sicily | 400,000 | 0 | 0 |
| | Sweden | 278,291 | 17 | 5 |
| | Morocco | 1,952 | 2 | 7 |
| 1813 | Spain | 1,000,000 | 0 | 0 |
| | Portugal | 1,644,062 | 17 | 2 |
| | Sicily | 600,000 | 0 | 0 |
| | Sweden | 1,320,000 | 0 | 0 |
| | Russia | 657,500 | 0 | 0 |
| | Russian Sufferers | 200,000 | 0 | 0 |
| | Prussia | 650,039 | 16 | 8 |
| | Austria | 500,000 | 0 | 0 |
| | Morocco | 14,419 | 0 | 8 |
| 1814 | Spain | 450,000 | 0 | 0 |
| | Portugal | 1,500,000 | 0 | 0 |
| | Sicily | 316,666 | 13 | 4 |
| | Sweden | 800,000 | 0 | 0 |
| | Russia | 2,169,982 | 2 | 8 |
| | Prussia | 1,319,128 | 18 | 8 |
| | Austria | 1,064,881 | 13 | 4 |
| | Hanover | 500,000 | 0 | 0 |
| | Denmark | 121,917 | 16 | 0 |
| 1815 | Austria | 1,796,229 | 8 | 8 |
| | Russia | 3,241,919 | 7 | 1 |
| | Prussia | 2,294,222 | 3 | 11 |
| | Hanover | 200,000 | 0 | 0 |
| | Spain | 147,295 | 18 | 11 |
| | Portugal | 100,000 | 0 | 0 |
| | Sweden | 521,061 | 17 | 1 |
| | Minor Powers under engagements with the Duke of Wellington. | 1,724,001 | 8 | 4 |
| 1816 | Russia | 1,096,355 | 17 | 8 |
| | Sicily | 117,748 | 6 | 8 |
| | Sweden | 506,098 | 13 | 7 |
| | Spain | 1,000 | 0 | 0 |
| | Minor Powers under engagements with the Duke of Wellington. | 9,527 | 10 | 0 |



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(2.) Payments by way of Subsidy to Foreign States since 1792—*continued.*

| Year. | State to which Assistance was given. | Amount. | | |
|---|---|---|---|---|
| | | £ | s. | d. |
| 1818 | Holland (Fortifications, Netherlands) - - - | 529,765 | 2 | 8 |
| 1819 | Do. do. - - | 640,000 | 0 | 0 |
| 1820 | Do. do. - - - | 360,000 | 0 | 0 |
| 1877–78 | Muscat Subsidy - - - - | 3,870 | 0 | 0 |
| 1878–79 | Do. - - - - - | 3,780 | 0 | 0 |
| 1879–80 | Do. - - - - | 3,802 | 10 | 0 |
| 1880–81 | Do. - - - - - | 3,690 | 0 | 0 |
| 1881–82 | Do. - - - - | 3,600 | 0 | 0 |
| 1882–83 | Do. - - - - - | 3,600 | 0 | 0 |
| 1883–84 | Do. - - - - | 1,777 | 10 | 0 |

(3.) Loans raised by Foreign States of which the Interest or Capital has been guaranteed by Act of Parliament since 1792.

| Year. | State to which Assistance was given. | Amount. | Observations. |
|---|---|---|---|
| | | £ | |
| 1795 | Austria - - | 4,600,000 | Interest on the loan was guaranteed by Act 35 Geo. 3, c. 93. The loan was raised by the creation of imperial three per cent. annuities, and an annuity expiring 1st May 1819. From the 1st May 1797 all charges were met from the British Exchequer; and by Act 5 Geo. 4, c. 9, the unredeemed imperial annuities were added in 1824 to the three per cent. consols, in pursuance of a settlement with Austria for the liquidation of the debt. |
| 1797 | Austria - - | 1,620,000 | Interest and sinking fund were guaranteed by Act 37 Geo. 3, c. 59. The loan was raised by the creation of imperial three per cent. annuities, and all the charges were borne by the British Exchequer. The unredeemed imperial annuities were, in 1824, added to the three per cent. consols, in pursuance of a settlement with Austria for the liquidation of the debt. |
| 1809 | Portugal - - | 600,000 | The loan was raised under Act 49 Geo. 3, c. 71. Portugal undertook to meet and met all charges on the securities, together with a sinking fund, down to 5th April 1815, from which date all charges on the loan were met from the British Exchequer under a Treaty of 22nd January 1815. |
| | | £ s. d. | |
| 1815 | Russian-Dutch Loan | 2,083,333 6 8 | Under Acts 55 Geo. 3, c. 115, and 2 & 3 Will. 4, c. 81, Great Britain undertook to pay 6 per cent. per annum, including a sinking fund, from 1st January 1816. Under Act 54 & 55 Vict. c. 26, the amount outstanding on the 30th June 1891, viz., 519,939*l.* 7*s.* 11*d.*, was paid off, and the money required to discharge the debt was raised by the creation of a terminable annuity expiring in 1906. |

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(3.) Loans raised by Foreign States, &c.—*continued.*

| Year. | State to which Assistance was given. | Amount. | Observations. |
|---|---|---|---|
| | | £ | |
| 1832 | Greece - - | 2,400,000 | By Acts 2 & 3 Will. 4, c. 121, and 6 & 7 Will. 4, c. 94, Great Britain became responsible for the interest and sinking fund on one-third of the loan, viz., 800,000*l.*; and the loan was paid off under the guarantee in 1871. The amount advanced by the British Government, for interest and sinking fund, was 1,351,071*l.* 8*s.*, of which there was due from the Greek Government on 31st December 1899, 887,097*l.* 9*s.* 1*d.* (*See* Parliamentary Paper, No. 24 of 1900.) |
| 1855 | Turkey - - | 5,000,000 | Under Act 18 & 19 Vict. c. 99, interest at the rate of 4 per cent. per annum is guaranteed jointly and severally with France. The amount outstanding since 1875 is 3,815,200*l.* |
| 1885 | Egypt - - - | 9,424,000 | Under Act 48 Vict. c. 11, the regular payment of an annuity of 315,000*l.* is guaranteed jointly and severally with Austria-Hungary, France, Germany, Italy, and Russia (Russia's guarantee is limited to one-sixth). The amount outstanding on 31st March 1900 was 8,410,800*l.* |
| 1898 | Greece - - | 6,800,000 | Under Act 61 Vict. c. 4, an annuity to cover interest and sinking fund is guaranteed jointly and severally with France and Russia. |



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LOANS AND ADVANCES TO FOREIGN STATES.

**RETURN (1) of ADVANCES by way of Loan; (2) of PAYMENTS by way of Subsidy to FOREIGN STATES; and (3) of LOANS raised by FOREIGN STATES of which the Interest or Capital has been guaranteed by Act of Parliament, since 1792.**

(*Lord Balcarres.*)

*Ordered, by* The House of Commons, *to be Printed*, 17 *May* 1900.

[*Price* 1*d.*]

180.

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# LOCAL LOANS FUND.

## ACCOUNTS,
## 1898–99.

ACCOUNTS of RECEIPTS and PAYMENTS by the COMMISSIONERS FOR THE REDUCTION OF THE NATIONAL DEBT, in respect of the CAPITAL and INCOME of the LOCAL LOANS FUND, for the Year ended 31st March 1899; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

(*PRESENTED PURSUANT TO ACT* 50 & 51 *VICT. c.* 16, *s.* 16.)

*Ordered, by* The House of Commons, *to be Printed,*
26 *April* 1900.

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# LOCAL LOANS FUND.

ACCOUNTS of RECEIPTS and PAYMENTS by the NATIONAL DEBT and INCOME of the LOCAL LOANS FUND,

## CAPITAL.

### RECEIPTS.

| | £. s. d. | £. s. d. |
|---|---|---|
| Principal of Loans repaid by Lending Departments, viz. :— | | |
| Treasury | 1,554 6 11 | |
| Public Works Loan Commissioners | 991,540 11 11 | |
| Commissioners of Public Works, Ireland | 337,591 11 1 | |
| Irish Land Commissioners | * 112,915 5 4 | |
| Fishery Board for Scotland | † 1,045 18 3 | |
| | | 1,444,647 13 6 |
| Temporary Loans—Amount borrowed | | 3,925,000 – – |
| Parliamentary Grant in respect of Bad Debts | | 1,691 8 5 |
| Recovered on account of Loans written off up to 31st March 1888 | | 178 1 4 |
| Premium on Loans paid off in advance | | 822 – 3 |
| Balance overdrawn on 31st March 1899 | | 75,207 9 11 |
| | £. | 5,447,546 13 5 |

* The Irish Land Commissioners also held a balance in hand at 31st March 1899 of 367*l.* 5*s.* 10*d.*

† Excluding 44*l.* 15*s.* 3*d.*, which was transferred by the Fishery Board for Scotland on 28th March 1899, but did not reach the Bank of England until 1st April 1899.

## INCOME.

### RECEIPTS.

| | £. s. d. | £. s. d. |
|---|---|---|
| Balance on 1st April 1898 | | 48,183 5 7 |
| Interest on Loans to Lending Departments, viz. :— | | |
| Treasury | 510 13 1 | |
| Public Works Loan Commissioners | 828,644 3 2 | |
| Commissioners of Public Works, Ireland | 268,602 18 2 | |
| Irish Land Commissioners | ‡ 247,687 17 6 | |
| Fishery Board for Scotland | § 196 2 7 | |
| | | 1,345,641 14 6 |
| Fractions of Pence saved in the payment of Dividends | | 8 17 8 |
| Fees on Local Loans Stock Certificates | | 2 15 – |
| | £. | 1,393,836 12 9 |

‡ The Irish Land Commissioners also held a balance in hand at 31st March 1899 of 802*l.* 18*s.* 2*d.*

§ Excluding 11*l.* 6*s.* 5*d.*, which was transferred by the Fishery Board for Scotland on 28th March 1899, but did not reach the Bank of England until 1st April 1899.

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# LOCAL LOANS FUND.

COMMISSIONERS, in the Year ended 31st March 1899, in respect of the CAPITAL per Act 50 & 51 Vict. c. 16.

## CAPITAL.

### PAYMENTS.

| | £. s. d. | £. s. d. |
|---|---|---|
| Balance overdrawn on 1st April 1898 | | 7,852 13 5 |
| Loans to Lending Departments, viz. :— | £. s. d. | |
| Treasury | — | |
| Public Works Loan Commissioners | 4,659,694 – – | |
| Commissioners of Public Works, Ireland | 640,000 – – | |
| Irish Land Commissioners | 140,000 – – | |
| Fishery Board for Scotland | — | 5,439,694 – – |
| | £. | 5,447,546 13 5 |

## INCOME.

### PAYMENTS.

| | £. s. d. | £. s. d. |
|---|---|---|
| Dividends on Local Loans Stock | | 1,152,263 – 4 |
| Interest on Temporary Loans (Capital Account) | | 26,665 13 9 |
| Surplus Income in the year 1897–8 paid to Local Loans Fund Surplus Income Account | | 48,183 5 7 |
| Expenses of Management of the Fund, viz. :— | £. s. d. | |
| Bank of England | 10,617 7 10 | |
| Bank of Ireland | 477 2 10 | |
| Stamp Duty on Local Loans Bonds | 3,375 – – | 14,469 10 8 |
| Expenses of Administration (Repayment of Expenses incurred by Public Departments in connection with Local Loans) | | 24,208 11 3 |
| Balance (Surplus Income) on 31st March 1899 | | 128,046 11 2 |
| | £. | 1,393,836 12 9 |



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## LOCAL LOANS STOCK ACCOUNT,

| | £. s. d. |
|---|---|
| Balance of Local Loans Stock on 31st March 1899 - - - - - - - - - £. | 38,408,767 14 5 |

## LOCAL LOANS BONDS ACCOUNT,

| | £ s. d. |
|---|---|
| Balance of Local Loans Bonds on 31st March 1899 - - - - - - - - - £. | 2,700,000 – – |

## LOCAL LOANS FUND.

## BALANCE SHEET,

### LIABILITIES.

| | £. s. d. | £. s. d. |
|---|---|---|
| I.—Capital Account: | | |
| (1.) Value, at par, of amount of Local Loans Stock remaining - - - - - | | 38,408,767 14 5 |
| (2.) Value, at par, of amount of Local Loans Bonds remaining - - - - - | | 2,700,000 – – |
| (3.) Temporary Loans - - - - - - - - - - - - - - - | | 1,325,000 – – |
| (4.) Premium on Local Loans Stock issued - - - - - | 156,594 15 6 | |
| (5.) Surplus of Income not applied to meet expenses of Administrative Departments - - - - - - - - - - | 161,647 18 2 | |
| (6.) Profit on Investments realised - - - - - - - | 150,845 14 2 | |
| (7.) Recovered on account of Loans which were written off up to 31st March 1888 - - - - - - - - - - - | 12,825 – 1 | |
| (8.) Premiums on Local Loans paid off in advance - - - | 20,518 1 11 | |
| | 502,431 9 10 | |
| Deduct Premium paid on Local Loans Stock cancelled - | 343,196 17 6 | * 159,234 12 4 |
| Total, Capital Account - - - - - - - | | 42,593,002 6 9 |
| II.—Income Account: | | |
| Balance on 31st March 1899: | | |
| Due to Her Majesty's Exchequer for Expenses of Administrative Departments, 1898–99 - - - - - - - - - - | 24,208 11 3 | |
| Due to Separate Account (Surplus Income) created by sec: 4 (3) of the Public Works Loans Act 1897 - - - - - - | 128,046 11 2 | 152,255 2 5 |
| £. | | 42,745,257 9 2 |

* The sum of 159,234*l.* 12*s.* 4*d.* practically constitutes a "Reserve Fund."

During the year Temporary Loans to the extent of £. 2,700,000 were replaced by the issue of a similar amount of Local Loans Bonds.

National Debt Office,
31 March 1899.

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for the Year ended 31st March 1899.

| | £. s. d. |
|---|---|
| Balance of Local Loans Stock on 31st March 1898 - - - - - - - £ | 38,408,767 14 5 |

for the Year ended 31st March 1899.

| | £. s. d. |
|---|---|
| Amount of Local Loans Bonds issued during the year per Act 60 & 61 Vict. c. 51 - £ | 2,700,000 – – |

## LOCAL LOANS FUND.

31st March 1899.

ASSETS.

| | £. s. d. | £. s. d. |
|---|---|---|
| I.—Due from Lending Departments | | |
| (1.) Her Majesty's Treasury - - - - - - - - | 13,018 10 1 | |
| (2.) Public Works Loan Commissioners - - - - - - | 26,501,158 1 2 | |
| (3.) Commissioners of Public Works, Ireland - - - - - | 8,249,725 2 – | |
| (4.) Irish Land Commissioners - - - - - - - - | 7,900,792 11 5 | |
| (5.) Fishery Board for Scotland - - - - - - - - | 3,515 12 – | |
| | | 42,668,209 16 8 |
| II.—Balance: | £ s. d. | |
| (1.) Bank of England - - - - - - - - - - | 40,754 12 8 | |
| (2.) Bank of Ireland - - - - - - - - - - | 36,292 19 10 | |
| | | 77,047 12 6 |
| | £. | 42,745,257 9 2 |

*Note.*—Payments on account of the Restitution Annuity (130,000*l.*) have been made out of the Income Account to the National Debt Commissioners, for application in the Reduction of the National Debt, since the creation of the Fund on 1st April 1887, amounting to a total sum of 1,365,000*l.* This annuity ceased on 30th September 1897 per section 4 (1) of the Public Works Loans Act, 1897.

Parliament has granted money to make good losses written off the assets of the Fund to the extent of 277,501*l.* 11*s.* 10*d.*

G. HERVEY,
Comptroller General.

I certify that the above Accounts have been examined under my directions, and are correct.

*Richd. Mills,*
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
*J. C. King,*



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## PUBLIC LOANS.—ADVANCES AND REPAYMENTS.

ACCOUNT, on 31st March 1899,

| ACTS, &c. UNDER WHICH THE ISSUES HAVE BEEN MADE. | PURPOSES FOR WHICH ADVANCED. | ADVANCES. Advances made in the Year 1898–99. | ADVANCES. Total Advances made to 31st March 1899. | |
|---|---|---|---|---|
| 1. | 2. | 3. | 4. | |
| | **CLOSED LOAN SERVICES:** | £. s. d. | £. s. d. | |
| | RELIEF OF COMMERCIAL DISTRESS: | | | |
| 33 Geo. 3, c. 29 | "For the assistance of such persons as may be desirous to accept the same." | - - - | 2,202,200 - - | 1 |
| 39 & 40 Geo. 3, c. 5 | Relief of Merchants trading between Liverpool and Lancaster | - - - | 269,200 - - | 2 |
| 51 Geo. 3, c. 15 | Relief of Commercial Credit | - - - | 1,338,000 - - | 3 |
| | COLONIAL: | | | |
| 35 Geo. 3, c. 127 | Islands of Grenada and St. Vincent, for the assistance of persons connected with | - - - | 910,000 - - | 4 |
| | | - - - | 457,600 - - | 5 |
| 6 & 7 Vict. c. 63 | Antigua, Nevis, and Montserrat, for the relief of | - - - | 135,000 - - | 6 |
| 11 Vict. c. 22 | Tobago, Trinidad, and British Guiana, for the relief of | - - - | 154,073 - 8 | 7 |
| 9 Geo. 4, c. 91 | Welland Canal, Canada | - - - | 50,000 - - | 8 |
| 1 Will. 4, c. 34 | Shubenaccadie Canal, Nova Scotia | - - - | 20,000 - - | 9 |
| 4 Vict. c. 13, and 5 & 6 Vict. c. 61 | Colonisation Commissioners for South Australia | - - - | 163,016 - 5 | 10 |
| 9 & 10 Vict. c. 42 | New Zealand Company, for Colonisation purposes | - - - | 236,000 - - | 11 |
| | ENGLAND: | | | |
| 53 & 54 Geo. 3, c. 156 | Liverpool Docks | - - - | 60,000 - - | 12 |
| Treasury Letters | Liverpool Tobacco Warehouses | - - - | 50,000 - - | 13 |
| 39 Geo. 3, c. 69, &c. | Improvement of the Port of London, and construction of the West India Docks. | - - - | 1,225,598 15 8 | 14 |
| 7 Geo. 4, c. 40 | London Bridge, Rebuilding | - - - | 431,000 - - | 15 |
| 6 Geo. 4, c. 100, 7 Geo. 4, c. 76, &c. | Holyhead Roads | - - - | 83,700 - - | 16 |
| 2 & 3 Vict. c. 88 | Birmingham Police, Improvement of | - - - | 10,000 - - | 17 |
| 6 & 7 Will. 4, c. 79 | For the purchase of Lighthouses in the hands of Corporations or individuals. | - - - | 150,000 - - | 18 |
| 16 Vict. c. 18 | Metropolitan Improvements | - - - | 1,129,397 - 2 | 19 |
| 1 & 2 Geo. 4, c. 115 | Towards building a Bankruptcy Court | - - - | 22,300 - - | 20 |
| 5 & 6 Will. 4, c. 76 | Towards the expense of Revising the List of Burgesses | - - - | 3,853 10 - | 21 |
| 14 & 15 Vict. c. 89, and 15 & 16 Vict. c. 85. | Metropolis Interments (Brompton Cemetery) | - - - | 76,786 - 5 | 22 |
| 1 & 2 Geo. 4, c. 35 | Conway Bridge | - - - | 40,000 - - | 23 |
| 56 Geo. 3, c. 83 (Local), and 58 Geo. 3, c. 44 | Glasgow and Carlisle Roads (English Section). *See* also below | - - - | 33,333 18 5 | 24 |
| | SCOTLAND: | | | |
| 14 & 15 Vict. c. 66 | Bridge at Inverness, Rebuilding | - - - | 13,700 - - | 25 |
| 56 Geo. 3, c. 83 (Local), and 58 Geo. 3, c. 44 | Glasgow and Carlisle Roads (Scotch Section). *See* also above | - - - | 16,666 1 7 | 26 |
| 45 Geo. 3, c. 114 | Leith Harbour and Docks, Improvement | - - - | 265,000 - - | 27 |
| 46 Geo. 3, c. 132 | For the erection of a Lighthouse on Bell or Cape Rock, and for the purchase of the Island and Lighthouse of May. | - - - | 55,000 - - | 28 |
| 53 Geo. 3, c. 125 (Local) | Fife and Midlothian Ferries | - - - | 10,000 - - | 29 |
| 54 Geo. 3, c. 138 | Queen's Ferry, Firth of Forth | - - - | 10,000 - - | 30 |
| 33 Geo. 3, c. 104, and 45 Geo. 3, c. 85 | Towards making and maintaining the Crinan Canal | - - - | 74,400 - - | 31 |
| | IRELAND: | | | |
| 3 & 4 Will. 4, c. 100, 1 & 2 Vict. c. 109, and 2 & 3 Vict. c. 97. | Tithe Relief | - - - | 900,000 - - | 32 |
| | *Total Closed Loan Services* - - - £. | - - - | *10,595,824 7 4* | 33 |
| | **CURRENT AND UNCLOSED LOAN SERVICES:** | | | |
| 28 & 29 Vict. c. 106 | Colonial Docks | - - - | 52,000 - - | 34 |
| 9 & 10 Vict. c. 101, and 13 & 14 Vict. c. 51. | Drainage of Land - England | - - - | 2,116,510 17 7 | 35 |
| | Drainage of Land - Scotland | - - - | 1,874,367 2 5 | 36 |
| 59 Geo. 3, c. 48, and 4 Geo. 4, c. 74 | Menai Bridge | - - - | 231,498 18 - | 37 |
| | *Total Current and Unclosed Loan Services* - - - £. | - - - | *4,274,376 18 -* | 38 |
| | GROSS TOTAL - - - £. | - - - | 14,870,201 5 4 | 39 |

† Including 120,600*l.* and 13,978*l.* 3*s.* 8*d.* for value of property transferred under 18 & 19 Vict. c. 95, and 27 & 28 Vict. c. 111.
§ Prior to the writing off of this Loan by 50 & 51 Vict. c. 37, receipts were taken in payment of interest.

Treasury Chambers, 29 May 1899.

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# PUBLIC LOANS.—ADVANCES AND REPAYMENTS.

of Loans made by the **TREASURY**.

| | PRINCIPAL REPAID AND INTEREST PAID BY BORROWERS. | | | | | BALANCES OUTSTANDING AGAINST BORROWERS ON 31st MARCH 1899. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | In the Year 1898–99. | | Total to 31st March 1899. | | | Principal. | | | | | |
| | | | | | | In Arrear. | | | | | |
| | Principal. | Interest. | Principal. | Interest. | Remitted. * | Written off from the Account of Assets of the Local Loans Fund. | Subsequently Recovered. | Net Amount outstanding against Borrowers in respect of Loans written off from the Assets of the Local Loans Fund. * | Other Arrears. | Not yet due | Interest on Loans outstanding as Assets of the Local Loans Fund. |
| | 5. | 6. | 7. | 8. | 9. | 10. | 11. | 12. | 13. | 14. | 15. |
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| 1 | - - | - - | 2,202,200 - - | 63,716 16 2 | — | — | — | — | — | - - | — |
| 2 | - - | - - | 269,200 - - | 5,069 1 2 | - - | — | — | — | — | — | - - |
| 3 | - - | - - | 1,338,000 - - | 64,090 9 1 | — | — | — | — | — | — | — |
| 4 | - - | - - | 910,000 - - | 278,813 - - | — | — | — | — | — | — | — |
| 5 | - - | - - | 457,600 - - | 209,699 19 8 | — | — | — | — | — | — | — |
| 6 | - - | - - | 135,000 - - | 65,403 16 4 | — | — | — | — | — | — | — |
| 7 | - - | - - | 154,073 - 8 | 83,622 14 4 | — | — | — | — | — | — | — |
| 8 | - - | - - | - - - | - - - | 50,000 - - | — | — | — | — | — | — |
| 9 | - - | - - | - - - | - - - | 20,000 - - | — | — | — | — | — | — |
| 10 | - - | - - | 15,516 - 5 | - - - | 147,500 - - | — | — | — | — | — | — |
| 11 | - - | - - | - - - | - - - | 236,000 - - | — | — | — | — | — | — |
| 12 | - - | - - | 60,000 - - | 31,729 11 8 | - - | — | — | — | — | — | — |
| 13 | - - | - - | 50,000 - - | 21,166 14 3 | — | — | — | — | — | — | - - |
| 14 | - - | - - | 1,219,490 10 7 | - - - | 6,108 5 1 | — | — | — | — | — | — |
| 15 | - - | - - | 431,000 - - | 452,550 - - | — | — | — | — | — | — | — |
| 16 | - - | - - | 61,099 7 6 | 33,716 17 8 | 22,600 12 6 | — | — | — | — | — | — |
| 17 | - - | - - | 10,000 - - | — | - - | — | — | — | — | — | — |
| 18 | - - | - - | 150,000 - | 30,908 11 2 | — | — | — | — | — | — | — |
| 19 | - - | - - | †1,129,397 - - 2 | 180,707 10 1 | — | — | — | — | — | — | — |
| 20 | - - | - - | 10,000 - - | - - - | 12,300 - - | — | — | — | — | — | — |
| 21 | - - | - - | 3,832 10 - | - - - | 21 - - | — | — | — | — | — | — |
| 22 | - - | - - | 76,786 - 5 | 55,836 13 5 | — | — | — | — | — | — | — |
| 23 | - - | - - | 10,000 - - | 60,400 7 4 | 30,000 - - | — | — | — | — | — | — |
| 24 | - - | - - | - - - | 1,243 18 9 | 33,333 18 5 | — | — | — | — | — | — |
| 25 | - - | - - | 3,100 - - | 2,938 10 - | 10,600 - - | — | — | — | — | — | — |
| 26 | - - | - - | 2,109 9 7 | 12,859 11 4 | 14,556 12 - | — | — | — | — | — | — |
| 27 | - - | - - | 86,625 10 4 | 110,626 15 6 | 178,374 9 8 | — | — | — | — | — | — |
| 28 | - - | - - | 55,000 - - | 69,703 - 11 | — | — | — | — | — | — | — |
| 29 | - - | - - | - - - | - - - | 10,000 - - | — | — | — | — | — | — |
| 30 | - - | - - | - - - | - - - | 10,000 - - | — | — | — | — | — | — |
| 31 | - - | - - | - - - | - - - | 74,400 - - | — | — | — | — | — | — |
| 32 | - - | - - | - - - | - - - | 900,000 - - | — | — | — | — | — | — |
| 33 | - - | - - | *8,840,029 9 8* | *1,834,803 18 10* | *1,755,794 17 8* | — | — | — | — | — | — |
| 34 | 931 6 11 | 468 13 1 | 39,214 19 6 | 18,026 9 0 | - - - | 2,000 - - | - - | 2,000 - - | - - | 10,785 - 6 | — |
| 35 | 200 - - | 18 - - | 2,115,438 13 11 | 851,814 9 8 | - - - | - - | - - | - - | - - | 1,072 3 8 | — |
| 36 | 423 - - | 24 - - | 1,873,205 16 6 | ‡732,469 5 11 | - - - | - - | - - | - - | - - | 1,161 5 11 | — |
| 37 | 178 1 4 | - - | §9,959 5 - | 185,264 9 4 | - - - | 231,498 18 - | ‖9,959 5 - | 221,539 13 - | — | — | — |
| 38 | 1,732 8 3 | 510 13 1 | 4,037,818 14 11 | 1,787,574 13 11 | - - - | 233,498 18 - | 9,959 5 - | 223,539 13 - | - - | 13,018 10 1 | — |
| 39 | 1,732 8 3 | 510 13 1 | 12,877,848 4 7 | 3,622,378 12 9 | 1,755,794 17 8 | 233,498 18 - | 9,959 5 - | 223,539 13 - | - - | 13,018 10 1 | — |

* For details, *see* page 20.

‡ An additional sum of 518*l.* 6*s.* 6*d.*, representing interest on Drainage Loans, was received but misappropriated by an officer of the Inland Revenue about 1861. The net loss, after deducting 46*l.* 3*s.* 11*d.* poundage, is 472*l.* 2*s.* 7*d.* This amount has been written off the account under the authority of Treasury Letter of 6th December 1894.

‖ This amount has been paid into the Local Loans Fund.

— E. W. HAMILTON.



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ACCOUNT, on 31st March 1899, of LOANS made

| MONEY PLACED AT THE DISPOSAL OF THE COMMISSIONERS. | £. s. d. | PURPOSES FOR WHICH ADVANCED. | ADVANCES. In the Year 1898–99. | ADVANCES. Total to 31st March 1899. | |
|---|---|---|---|---|---|
| 1 | | 2. | 3. | 4. | |
| | | **CLOSED LOAN SERVICES:** | | | |
| | | GREAT BRITAIN: | £. s. d. | £. s. d. | |
| | | Annuity Tax Abolition, Edinburgh Town Council. | - - - | 56,500 - - | 1 |
| | | Baths and Washhouses (England) - - | - - - | 81,846 - - | 2 |
| | | Bridges and Ferries (England) - - - | - - - | 298,590 - - | 3 |
| | | Bridges and Ferries (Scotland) - - - | - - - | 53,700 - - | 4 |
| | | Canals, Rivers, and Drainage (Scotland) - | - - - | 100,000 - - | 5 |
| | | Cattle Diseases Prevention Act, 1866 (England). | - - - | 290,000 - - | 6 |
| | | Churches and Parochial Chapels (England) | - - - | 440,218 - - | 7 |
| | | Colleges (England) - - - - - - | - - - | 108,000 - - | 8 |
| | | Collieries and Mines (England) - - | - - - | 303,700 - - | 9 |
| | | Compensation for Damage during Riots (England). | - - - | 80,750 - - | 10 |
| | | Emigration (England) - - - - - | - - | 18,260 - - | 11 |
| | | Fisheries (England) - - - - - - | - - - | 9,000 - - | 12 |
| | | Fisheries (Scotland) - - - - - - | - - - | 24,700 - - | 13 |
| | | Harbours, Docks, and Piers, Isle of Man - | - - - | 9,000 - - | 14 |
| | | Improvements of Cities and Towns (England) less Battersea Park. | - - - | 572,600 - - | 15 |
| | | Improvements of Cities and Towns (Scotland). | - - - | 147,000 - - | 16 |
| | | Public Works (Manufacturing Districts) Act, 1863–64 (England). | - - - | 1,759,015 - - | 17 |
| | | Railways (England) - - - - - - | - - - | 490,600 - - | 18 |
| | | Relief of Parishes (England) - - - | - - - | 2,700 - - | 19 |
| | | Roads (England) - - - - - - | - - - | 562,300 - - | 20 |
| | | Roads (Scotland) - - - - - - | - - - | 103,970 - - | 21 |
| | | South Wales Turnpike Trusts - - - | - - - | 215,241 7 1 | 22 |
| For particulars of Money placed at the disposal of the Commissioners, *see* next page - - - - - | | Thames Tunnel - - - - - - - | - - - | 250,500 - - | 23 |
| | | Waterworks (England) - - - | - - - | 137,000 - - | 24 |
| | | IRELAND: | | | |
| | | Belfast and County Down Railway Company. | - - - | 164,804 7 9 | 25 |
| | | Burial Boards - - - - - - - | - - - | 18,678 - - | 26 |
| | | Harbours and Canals - - - - - | - - - | 40,850 - - | 27 |
| | | Law Courts, See House, and Markets - | - - - | 40,550 - - | 28 |
| | | Railway Companies (Ireland) Temporary Advances Act. | - - - | 159,356 - - | 29 |
| | | Railways (Ireland) less Parsonstown and Portumna Bridge Railway. | - - - | 2,674,300 - - | 30 |
| | | Roads - - - - - - - - - | - - - | 12,000 - - | 31 |
| | | Sewage Utilization - - - - - - | - - - | 11,035 - - | 32 |
| | | Ulster Canal - - - - - - - | - - - | 120,000 - - | 33 |
| | | Union Workhouses - - - - - - | - - - | 1,422,680 - - | 34 |
| | | Waterworks - - - - - - - | - - - | 479,000 - - | 35 |
| | | Workhouses - - - - - - - | - - - | 2,000 - - | 36 |
| | | HARBOURS AND PASSING TOLLS, ACT, 1861: | | | |
| | | Isle of Man - - - - - - - - | - - - | 202,600 - - | 37 |
| | | | - - - | 11,463,043 14 10 | 38 |
| | | Office Expenses, 1842 to 1854 - - - | - - - | 41,097 2 8 | 39 |
| | | Forged Exchequer Bill Certificate in 1824 | - - - | 14,000 - - | 40 |
| | | *Total Closed Loan Services* - - - £. | - - - | *11,518,140 17 6* | 41 |

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by the **PUBLIC WORKS LOAN COMMISSIONERS.**

| | PRINCIPAL REPAID AND INTEREST PAID BY BORROWERS. | | | | Remitted or Written off. * | BALANCES OUTSTANDING AGAINST BORROWERS ON 31st MARCH 1899. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | In the Year 1898-99. | | Total to 31st March 1899. | | | Principal. | | | | | Interest on Loans outstanding as Assets of the Local Loans Fund. |
| | | | | | | In Arrear. | | | | Not yet due. | |
| | Principal. | Interest. | Principal. | Interest. | | Written off from the Account of Assets of the Local Loans Fund. | Subsequently Recovered. | Net Amount outstanding against Borrowers in respect of Loans written off from the Assets of the Local Loans Fund. * | Other Arrears. | | |
| | 5. | 6. | 7. | 8. | 9. | 10. | 11. | 12. | 13. | 14. | 15. |
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| 1 | - | - - | 56,500 - - | 9,994 10 - | — | — | — | — | — | — | — |
| 2 | - - | - - | 81,846 - - | 34,145 18 1 | — | — | — | — | — | — | — |
| 3 | - - | - - | 295,375 18 9 | 177,623 8 10 | 3,214 1 3 | — | — | — | — | — | — |
| 4 | - - | - - | 44,182 12 8 | 44,270 18 7 | 9,517 7 4 | — | — | — | — | — | — |
| 5 | - - | - - | 100,000 - - | 34,899 1 4 | — | — | — | — | — | — | — |
| 6 | - - | - - | 290,000 - - | 160,356 1 5 | — | — | — | — | — | — | — |
| 7 | - - | - - | 431,928 19 11 | 166,997 17 9 | 8,289 - 1 | — | — | — | — | — | — |
| 8 | - - | - - | 108,000 - - | 52,362 17 3 | — | — | — | — | — | — | — |
| 9 | - - | - - | 299,877 3 4 | 53,089 3 9 | 3,822 16 8 | — | — | — | — | — | — |
| 10 | - - | - - | 80,750 - - | 9,892 2 1 | — | — | — | — | — | — | — |
| 11 | - - | - - | 18,260 - - | 2,429 5 2 | — | — | — | — | — | — | — |
| 12 | - - | - - | 8,336 18 6 | 1,534 11 8 | 663 1 6 | — | — | — | — | — | — |
| 13 | - - | - - | 24,700 - - | 4,806 12 9 | — | — | — | — | — | — | — |
| 14 | - - | - - | 9,000 - - | 4,240 1 7 | — | — | — | — | — | — | — |
| 15 | - - | - - | 572,600 - - | 198,634 15 1 | — | — | — | — | — | — | — |
| 16 | - - | - - | 147,000 - - | 62,810 4 - | — | — | — | — | — | — | — |
| 17 | - - | - - | 1,759,015 - - | 910,354 2 5 | — | — | — | — | — | — | — |
| 18 | - - | - - | 469,987 10 6 | 179,285 8 6 | 20,612 9 6 | — | — | — | — | — | — |
| 19 | - - | - - | 2,700 - - | 354 10 9 | — | — | — | — | — | — | — |
| 20 | - - | - - | 503,288 5 1 | 241,234 13 8 | 59,011 14 11 | — | — | — | — | —] | — |
| 21 | - - | - - | 67,473 5 1 | 49,728 5 6 | 36,496 14 11 | — | — | — | — | — | — |
| 22 | - - | - - | 215,241 7 1 | * 125,854 - 1 | — | — | — | — | — | — | — |
| 23 | - - | - - | 100,000 - - | 39,436 16 2 | 150,500 - - | — | — | — | — | — | — |
| 24 | - - | - - | 137,000 - - | 11,760 12 7 | — | — | — | — | — | — | — |
| 25 | - - | - - | 164,804 7 9 | 74,716 15 3 | — | — | — | — | — | — | — |
| 26 | - - | - - | 18,678 - - | 6,370 3 2 | — | — | — | — | — | — | — |
| 27 | - | - - | 34,850 - - | 18,352 17 2 | 6,000 - - | — | — | — | — | — | — |
| 28 | - - | - - | 40,550 - - | 24,790 16 9 | — | — | — | — | — | — | — |
| 29 | - - | - - | 159,356 - - | 60,308 18 3 | — | — | — | — | — | — | — |
| 30 | - - | - - | 2,649,628 13 3 | 1,523,392 10 3 | 24,671 6 9 | — | — | — | — | — | — |
| 31 | - - | - - | 600 - - | 480 - | 11,400 - - | — | — | — | — | — | — |
| 32 | - - | - - | 11,035 - - | 4,876 6 11 | — | — | — | — | — | — | — |
| 33 | - - | - - | - - - | 675 15 9 | 120,000 - - | — | — | — | — | — | — |
| 34 | - | - - | 52,145 4 - | - - - | 1,370,534 16 - | — | — | — | — | — | — |
| 35 | - - | - - | 479,000 - - | 371,420 8 2 | — | — | — | — | — | — | — |
| 36 | - - | - - | 2,000 - - | 1,044 8 1 | — | — | — | — | — | — | — |
| 37 | - - | - - | 168,607 4 2 | 58,415 11 - | 33,992 15 10 | — | — | — | — | — | — |
| 38 | - - | - - | 9,604,317 10 1 | 4,720,940 10 2 | 1,858,726 4 9 | — | — | — | — | — | — |
| 39 | - - | - - | - - - | - - - | 41,097 2 8 | — | — | — | — | — | — |
| 40 | - - | - - | - - - | - - - | 14,000 - - | — | — | — | — | — | — |
| 41 | - - | - - | *9,604,317 10 1* | *4,720,940 10 2* | *1,913,823 7 5* | — | — | — | — | — | — |

* For details, *see* pages 21 and 22.



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ACCOUNT, on 31st March 1899, of Loans made

| MONEY PLACED AT THE DISPOSAL OF THE COMMISSIONERS. | £. s. d. | £. s. d. |
|---|---|---|
| 1. | | |
| Cash placed at the disposal of the Public Works Loan Commissioners:— | | |
| Total to 31 March 1898 - | 67,710,602 6 7 | |
| In the year 1898–99 - - | 4,659,694 - - | |
| | | 72,370,296 6 7 |
| Advanced to Borrowers:— | | |
| Total to 31 March 1898 - | 67,655,505 3 11 | |
| In the year 1898–99 - - | 4,659,694 - - | |
| | 72,315,199 3 11 | |
| *Add*— | | |
| Office Expenses and Forged Exchequer Bill Certificate. | 55,097 2 8 | |
| | — | 72,370,296 6 7 |
| Balance in hand - - - | | Nil. |

| PURPOSES FOR WHICH ADVANCED. | ADVANCES. In the Year 1898–99. £. s. d. | ADVANCES. Total to 31st March 1899. £. s. d. | |
|---|---|---|---|
| 2. | 3. | 4. | |
| **CURRENT AND UNCLOSED LOAN SERVICES.** | | | |
| LOANS ON LOCAL RATES. | | | |
| Allotments Acts (England) - - - | 160 - - | 5,960 - - | 1 |
| Education (Elementary) Acts (England) - | 678,338 - - | 19,200,806 - - | 2 |
| Education (Scotland) Acts - - - | 117,108 - - | 4,279,048 - - | 3 |
| Electric Lighting Acts (England) - - | 285,286 - - | 323,166 - - | 4 |
| Housing of the Working Classes Acts (England). | 19,500 - - | 1,641,179 - - | 5 |
| Housing of the Working Classes Acts (Scotland). | - - - | 229,000 - - | 6 |
| Lunacy Acts (England) - - - - | 149,289 - - | 595,640 - - | 7 |
| Lunacy Acts (Scotland) - - - - | 48,000 - - | 48,000 - - | 8 |
| Poor Law Acts (England) - - - | 752,693 - - | 4,874,546 - - | 9 |
| Poor Law Acts (Scotland) - - - | 2,096 - - | 2,096 - - | 10 |
| Prisons Act, 1877 (England) - - - | - - - | 54,058 - - | 11 |
| Prisons Act, 1877 (Scotland) - - - | - - - | 17,815 - - | 12 |
| Public Health Acts (England) - - - | 1,717,884 - - | 17,593,104 - - | 13 |
| Public Health and Burgh Police Acts (Scotland). | 78,373 - - | 1,673,437 - - | 14 |
| Public Libraries and Museums Acts, (England). | 11,470 - - | 13,840 - - | 15 |
| Small Holdings Act (England) - - | 2,650 - - | 9,150 - - | 16 |
| Small Holdings Act (Scotland) - - | - - - | 1,162 - - | 17 |
| Tramways Acts (England) - - - | 133,150 - - | 164,500 - - | 18 |
| Welsh Intermediate Education Act - - | 8,955 - - | 25,605 - - | 19 |
| Loans to Local Authorities under Acts other than those above-mentioned (England). | 532,903 - - | 2,360,724 - - | 20 |
| Loans to Local Authorities under Acts other than those above-mentioned (Scotland). | 41,850 - - | 94,006 - - | 21 |
| Total Loans on Local Rates - - £. | 4,574,705 - - | 53,226,842 - - | 22 |
| LOANS ON PROPERTY. | | | |
| Battersea Park - - - - - - - | - - - | 200,000 - - | 23 |
| Canals, Rivers and Drainage (England) - | - - - | 1,658,100 - - | 24 |
| Harbours and Passing Tolls, &c. Act, 1861 (England). | 2,000 - - | 1,546,870 - - | 25 |
| Harbours and Passing Tolls, &c. Act, 1861 (Scotland). | 21,000 - - | 1,021,200 - - | 26 |
| Harbours and Passing Tolls, &c. Act, 1861 (Ireland). | - - - | 349,773 9 1 | 27 |
| Harbours and Passing Tolls, &c. Act, 1861 (Colonies). | - - - | 355,000 - - | 28 |
| Harbours, Docks, and Piers not under last-mentioned Act (England). | - - - | 593,700 - - | 29 |
| Harbours, Docks, and Piers, not under last-mentioned Act (Scotland). | - - - | 206,800 - - | 30 |
| Housing of the Working Classes Acts (England). | 7,500 - - | 1,390,086 - - | 31 |
| Housing of the Working Classes Acts (Scotland). | 9,425 - - | 12,500 - - | 32 |
| Military Lands Acts (England) - - | 44,064 - - | 81,171 - - | 33 |
| Military Lands Acts (Scotland) - - | 1,000 - - | 26,516 - - | 34 |
| Parsonstown and Portumna Bridge Railway Company (Ireland). | - - - | 12,450 - - | 35 |
| Portpatrick Railway Company (Scotland) | - - - | 141,141 - - | 36 |
| Total Loans on Property - - £. | 84,989 - - | 7,625,313 9 1 | 37 |
| TOTAL CURRENT AND UNCLOSED LOAN SERVICES. | | | |
| Loans on Local Rates - - - - | 4,574,705 - - | 53,226,842 - - | 38 |
| Loans on Property - - - - - | 84,989 - - | 7,625,313 9 1 | 39 |
| £. | 4,659,694 - - | 60,852,155 9 1 | 40 |
| TOTAL CLOSED LOAN SERVICES - - | - - - | 11,518,140 17 6 | 41 |
| £. | 4,659,694 - - | 72,370,296 6 7 | 42 |

Public Works Loan Board,
24 May 1899.

*R. Philpot,*
Secretary.

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by the Public Works Loan Commissioners—*continued.*

| | PRINCIPAL REPAID AND INTEREST PAID BY BORROWERS. | | | | Remitted or Written off. * | BALANCES OUTSTANDING AGAINST BORROWERS ON 31st MARCH 1899. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | In the Year 1898–99. | | Total to 31st March 1899. | | | Principal. | | | | | Interest on Loans outstanding as Assets of the Local Loans Fund. |
| | | | | | | In Arrear. | | | | | |
| | Principal. | Interest. | Principal. | Interest. | | Written off from the Account of Assets of the Local Loans Fund. | Subsequently Recovered. | Net Amount outstanding against Borrowers in respect of Loans written off from the Assets of the Local Loans Fund. * | Other Arrears. | Not yet due. | |
| | 5. | 6. | 7. | 8. | 9. | 10. | 11. | 12. | 13. | 14. | 15. |
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| 1 | 117 11 7 | 194 18 4 | 585 14 11 | 1,326 13 5 | - - - | - - - | - - - | - - - | 1 15 5 | 5,372 9 8 | 2 3 3 |
| 2 | 359,603 3 8 | 408,071 9 4 | 7,412,456 10 - | 9,082,230 16 9 | - - - | - - - | - - - | - - - | 1,705 17 11 | 11,786,648 12 1 | 1,885 7 - |
| 3 | 92,612 - 4 | 67,513 7 11 | 2,357,224 19 4 | 1,846,059 10 11 | - - - | - - - | - - - | - - - | 628 12 11 | 1,921,194 7 9 | 517 6 6 |
| 4 | 3,189 18 9 | 2,199 11 6 | 3,189 18 9 | 2,199 11 6 | - - - | - - - | - - - | - - - | - - | 319,976 1 3 | — |
| 5 | 56 13 4 | 46 10 - | 1,620,290 13 4 | 272,555 12 1 | - - - | - - - | - - - | - - - | - - | 20,888 6 8 | — |
| 6 | 723 19 1 | 223 7 7 | 232,396 5 3 | 82,446 9 7 | - - - | - - - | - - - | - - - | - - | 6,603 14 9 | — |
| 7 | 1,092 12 6 | 868 9 2 | 420,424 7 6 | 220,090 14 7 | - - - | - - - | - - - | - - - | - - | 175,215 12 6 | — |
| 8 | 216 13 4 | 504 15 11 | 216 13 4 | 504 15 11 | - - - | - - - | - - - | - - - | - - | 47,783 6 8 | — |
| 9 | 18,435 6 1 | 9,304 17 11 | 3,967,019 1 4 | 1,315,983 7 4 | 3,500 - - | - - - | - - - | - - - | 10 13 4 | 904,016 5 4 | 7 19 1 |
| 10 | 34 18 8 | 26 1 1 | 34 18 8 | 26 1 1 | - - - | - - - | - - - | - - - | - - | 2,061 1 4 | — |
| 11 | 1,067 12 5 | 553 5 - | 71,040 6 11 | 34,672 3 8 | - - - | - - - | - - - | - - - | - - | 13,017 13 1 | — |
| 12 | 156 17 8 | 88 12 - | 15,718 1 3 | 7,015 5 8 | - - - | - - - | - - - | - - - | - - | 2,096 18 9 | — |
| 13 | 384,831 18 7 | 232,106 4 5 | 9,948,279 15 4 | 5,735,943 7 8 | 6,485 14 11 | - - - | - - - | - - - | 2,421 17 2 | 7,635,916 12 7 | 1,243 14 6 |
| 14 | 27,537 12 2 | 26,052 8 3 | 919,083 14 4 | 667,750 12 5 | - - - | - - - | - - - | - - - | - - | 754,353 5 8 | — |
| 15 | 189 13 5 | 151 7 4 | 208 - 1 | 170 5 2 | - - - | - - - | - - - | - - - | - - | 13,631 19 11 | — |
| 16 | 92 14 8 | 237 6 4 | 277 1 6 | 1,019 17 - | - - - | - - - | - - - | - - - | - - | 8,872 18 6 | — |
| 17 | 10 3 11 | 40 3 5 | 21 17 - | 78 17 8 | - - - | - - - | - - - | - - - | - - | 1,140 3 - | — |
| 18 | 3,396 16 8 | 2,047 16 3 | 3,396 16 8 | 2,047 16 3 | - - - | - - - | - - - | - - - | - - | 161,303 3 4 | — |
| 19 | 393 3 - | 246 9 8 | 929 14 - | 836 6 7 | - - - | - - - | - - - | - - - | - - | 14,675 6 - | — |
| 20 | 11,513 15 8 | 8,171 5 9 | 1,698,169 7 7 | 836,616 3 5 | 1,850 - - | - - - | - - - | - - - | 331 14 3 | 660,372 18 2 | 184 18 9 |
| 21 | 1,099 17 11 | 609 16 11 | 47,676 5 10 | 20,520 4 1 | - - - | - - - | - - - | - - - | - - | 46,329 14 2 | — |
| 22 | 906,303 3 5 | 759,258 4 1 | 28,708,640 2 11 | 20,130,094 12 9 | 11,835 14 11 | - - - | - - - | - - - | 5,100 11 - | 24,501,265 11 2 | 3,841 9 1 |
| 23 | 4,590 10 3 | 609 9 9 | 189,495 10 9 | 251,872 6 11 | - - - | - - - | - - - | - - - | 10,504 9 3 | - - - | 26 9 6 |
| 24 | 3,518 19 2 | 3,458 7 6 | 1,529,040 14 9 | 704,588 2 6 | 43,279 3 8 | - - - | - - - | - - - | - - | 85,780 1 7 | 170 12 6 |
| 25 | 10,518 3 5 | 16,658 12 5 | 1,035,835 9 11 | 900,585 19 8 | - - - | 23,800 - - | † 1,800 - - | 22,000 - - | 46,091 15 2 | 442,942 14 11 | 956 5 6 |
| 26 | 12,900 6 3 | 13,540 7 9 | 510,045 14 7 | 424,408 2 7 | - - - | 61,988 13 9 | - - | 61,988 13 9 | 5,551 16 - | 443,613 15 8 | 16,883 - 7 |
| 27 | 5,438 8 6 | 3,601 15 4 | 105,196 4 3 | 170,294 5 - | 75,000 - - | 79,166 - - | - - | 79,166 - - | - - | 90,417 4 10 | — |
| 28 | 8,781 8 10 | 4,760 14 11 | 257,760 2 9 | 191,291 1 10 | - - - | - - - | - - | - - - | - - | 127,239 17 3 | — |
| 29 | 609 9 7 | 1,078 10 5 | 545,732 1 - | 244,273 17 10 | 14,038 5 1 | 9,287 10 - | - - | 9,287 10 - | - - | 24,642 3 11 | — |
| 30 | 1,419 13 3 | 1,135 19 7 | 139,316 11 7 | 66,500 19 6 | 40,214 5 10 | - - - | - - | - - - | 1,269 2 7 | 26,000 - - | 404 3 1 |
| 31 | 31,300 14 3 | 21,328 - 9 | 847,871 - 8 | 545,609 5 10 | - - - | - - - | - - | - - - | 13,051 5 - | 529,163 14 4 | 1,381 1 7 |
| 32 | 309 - 11 | 165 13 1 | 702 9 2 | 457 16 7 | - - - | - - - | - - | - - - | - - | 11,797 10 10 | — |
| 33 | 1,059 18 11 | 1,083 17 - | 2,306 8 6 | 2,361 11 9 | - - - | - - - | - - | - - - | - - | 78,864 11 8 | — |
| 34 | 758 3 - | 676 6 2 | 2,422 3 - | 2,465 1 11 | - - - | - - - | - - | - - - | - - | 24,093 17 - | — |
| 35 | - - - | - - | 5 11 8 | 1,818 13 6 | - - - | 12,450 - - | † 5 11 8 | 12,444 8 4 | - - | — | — |
| 36 | 4,032 13 2 | 1,288 4 5 | 107,373 - 10 | 81,438 13 3 | - - - | - - - | - - | - - - | - - | 33,767 19 2 | — |
| 37 | 85,237 8 6 | 69,385 19 1 | 5,273,103 3 5 | 3,587,965 18 8 | 172,531 14 7 | 186,692 3 9 | 1,805 11 8 | 184,886 12 1 | 76,468 8 - | 1,918,323 11 - | 19,821 13 3 |
| 38 | 906,303 3 5 | 759,258 4 1 | 28,708,640 2 11 | 20,130,094 12 9 | 11,835 14 11 | - - - | - - | - - - | 5,100 11 - | 24,501,265 11 2 | 3,841 9 1 |
| 39 | 85,237 8 6 | 69,385 19 1 | 5,273,103 3 5 | 3,587,965 18 8 | 172,531 14 7 | 186,692 3 9 | 1,805 11 8 | 184,886 12 1 | 76,468 8 - | 1,918,323 11 - | 19,821 13 3 |
| 40 | 991,540 11 11 | 828,644 3 2 | 33,981,743 6 4 | 23,718,060 11 5 | 184,367 9 6 | 186,692 3 9 | 1,805 11 8 | 184,886 12 1 | 81,568 19 - | 26,419,589 2 2 | 23,663 2 4 |
| 41 | - - - | - - - | 9,604,317 10 1 | 4,720,940 10 2 | 1,913,823 7 5 | — | — | — | — | — | — |
| 42 | 991,540 11 11 | 828,644 3 2 | 43,586,060 16 5 | 28,439,001 1 7 | 2,098,190 16 11 | 186,692 3 9 | 1,805 11 8 | 184,886 12 1 | 81,568 19 - | 26,419,589 2 2 | 23,663 2 4 |

£. 26,686,044. 13. 3.

* For details, *see* pages 21 and 22.

† These amounts have been paid to the Local Loans Fund.

N.B.—In addition to the amounts of principal and interest received, a sum of £805 2. 8. has been received in the year in respect of Premiums on loans paid off in advance:

| | |
|---|---|
| (1) On Local Rates - - | £.568 4 2 |
| (2) On Property - - - | 236 18 6 |
| | £.805 2 8 |

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ACCOUNT, on 31st March 1899, of LOANS made by

| MONEY PLACED AT THE DISPOSAL OF THE COMMISSIONERS. | | Acts under which Advances have been made. | Purposes for which Advanced. | ADVANCED TO BORROWERS. In the Year ended 31st March 1899. | ADVANCED TO BORROWERS. Total up to 31st March 1899. | |
|---|---|---|---|---|---|---|
| 1. | | 2. | 3. | 4. | 5. | |
| | £. s. d. | | **CLOSED LOAN SERVICES:** | £. s. d. | £. s. d. | |
| | | 6 Geo. 4, c. 101 - - | Roads and Bridges, Repairs of - | - - | 197,167 8 6 | 1 |
| | | 1 & 2 Will. 4, c. 33 - | Repair of Grant Roads - - - | - - | 68,143 - - | 2 |
| | | 1 & 2 Will. 4, c. 33; 9 Vict. c. 1. | Grand Juries of Counties, Relief Works. | - - | 226,349 19 11 | 3 |
| | | 1 & 2 Will. 4, c. 33 - | Exchequer Bills, issued and relodged. | - - | 3,700 - - | 4 |
| | | 23 & 24 Vict. c. 104 - | Maynooth College - - - - | - - | 18,642 10 - | 5 |
| | | 2 & 3 Vict. c. 61 - - | Improvement of Shannon Navigation. | - - | 294,090 - - | 6 |
| | | 6 & 7 Will. 4, c. 108 - | Ecclesiastical Commissioners - - | - - | 100,000 - - | 7 |
| | | 9 & 10 Vict. c. 107 - | Employment of the Labouring Poor. | - - | 4,797,648 12 1 | 8 |
| FOR PUBLIC WORKS LOANS: | | | | | | |
| By Act 1 & 2 Will. 4, c. 33, and Acts continuing same. | 4,434,298 15 7 | 9 Vict. c. 4 - - - | River Drainage, Preliminary Expenses. | - - | 23,500 - - | 9 |
| | | 6 Geo. 4, c. 128; 40 Geo. 3, c. 60, s. 15 (Local). | Commissioners of Wide Streets, Dublin. | - - | 263,624 3 11 | 10 |
| | | 1 Geo. 4, c. 39 - - | Relief of Trade - - - - - | - - | 178,076 7 7 | 11 |
| | | 56 Geo. 3, c. 62 - - | Dunleary Harbour - - - - | - - | 218,769 4 7 | 12 |
| | | 6 & 7 Vict. c. 55, and 13 & 14 Vict. c. 51. | Suitors' Fund, Court of Exchequer (in aid of). | - - | 126,491 10 2 | 13 |
| FOR CONSOLIDATED FUND ADVANCES: | | 9 Vict. c. 3 - - - | Fishery Piers, Preliminary Inquiries. | - - | 500 - - | 14 |
| Pursuant to various Acts - | 20,433,133 17 5 | 54 Geo. 3, c. 167 - - | Trinity College, Dublin - - - | - - | 18,461 10 9 | 15 |
| | | 6 & 7 Will. 4, c. 116 - | County Tyrone - - - - - | - - | 8,000 - - | 16 |
| | | 54 Geo. 3, c. 230 (Local) | Londonderry, Mayor, &c. of - - | - - | 13,846 3 1 | 17 |
| | | 6 Geo. 4, c. 128 - - | Corn Exchange, Dublin - - - | - - | 7,846 3 1 | 18 |
| FOR LAND IMPROVEMENT: | | 3 & 4 Will. 4, c. 100 - | Tithe Million, Expenses of - - | - - | 5,210 15 - | 19 |
| By Act 10 Vict. c. 32, and Acts continuing same. | 2,760,000 - - | 2 Will. 4, c. 41 - - | Relief of Clergy - - - - - | - - | 49,990 - - | 20 |
| | | 58 Geo. 3, c. 47 - - | Fever Hospitals - - - - - | - - | 78,145 12 6 | 21 |
| | | 58 Geo. 3, c. 47, and 2 Will. 4, c. 9. | Cholera Expenses - - - | - - | 196,575 2 9 | 22 |
| | | 43 Geo. 3, c. 158, and 49 Geo. 3, c. 103. | Board of First Fruits - - | - - | 127,948 12 3 | 23 |
| | | 54 Geo. 3, c. 180; 3 Geo. 4, c. 1. | Insurrection Acts - - - - | - - | 37,989 - - | 24 |
| | | 54 Geo. 3, c. 131 - - | Peace Preservation Acts - - - | - - | 461,267 11 8 | 25 |
| | | 3 Geo. 4, c. 103, and 6 & 7 Will. 4, c. 13. | Constabulary - - - - - - | - - | 3,825,095 19 6 | 26 |
| | | 3 Geo. 4, c. 34; 9 Vict. c. 2, and 9 & 10 Vict. c. 78. | Public Works - - - - - - | - - | 280,615 3 10 | 27 |
| | | 7 Geo. 4, c. 62, and 6 & 7 Will. 4, c. 84. | Valuation of Land and Tenements - | - - | 703,942 19 7 | 28 |
| | | 2 & 3 Will. 4, c. 86 - | Post Roads - - - - - - | - - | 490,347 7 6 | 29 |
| | | 45 Geo. 3, c. 43 - - | Turnpike Road Debentures - - | - - | 41,037 15 3 | 30 |
| | | 56 Geo. 3, c. 71 - | Howth Turnpike Road - - - | - - | 3,692 6 2 | 31 |
| | | 12 Vict. c. 24, and 12 & 13 Vict. c. 3. | General Rate in Aid - - - | - - | 150,000 - - | 32 |
| | | 50 Geo. 3, c. 103, and 7 Geo. 4, c. 74. | Gaols and Bridewells - - - | - - | 892,758 6 9 | 33 |
| | | 6 Geo. 4, c. 54 - - | Lunatic Asylums Support - - | - - | 3,523,809 18 10 | 34 |
| | | 10 Vict. c. 7 - - - | Temporary Relief - - - - | - - | 953,551 19 - | 35 |
| | | 13 Vict. c. 14 - - | Consolidated Annuities - - - | - - | 1,900 - - | 36 |
| | | 13 Vict. c. 14 - - | Distressed Poor Law Unions - - | - - | 300,000 - - | 37 |
| | | 4 Geo. 4, c. 99, and 2 & 3 Will. 4, c. 119. | Tithe Composition - - - - | - - | 279,451 2 7 | 38 |
| | | 43 Vict c. 4 - - - | Relief of Distress - - - - | - - | 15,756 - - | 39 |
| Carried forward - - - £ | 27,627,432 13 - | | *Total Closed Services* - - - £. | - - | *18,983,942 6 10* | 40 |

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**MMISSIONERS OF PUBLIC WORKS** in *Ireland.*

| PRINCIPAL REPAID AND INTEREST PAID BY BORROWERS. | | | | Remitted. * | BALANCES OUTSTANDING AGAINST BORROWERS ON 31st MARCH 1899. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Principal. | | | | | Interest on Loans outstanding as Assets of the Local Loans Fund. |
| | | | | | In Arrear. | | | | Not yet due. | |
| In the Year ended 31st March 1899. | | Total to 31st March 1899. | | | Written off from the Account of Assets of the Local Loans Fund. | Subsequently Recovered. | Net Amount outstanding against Borrowers in respect of Loans written off from the Assets of the Local Loans Fund. * | Other Arrears. | | |
| Principal. | Interest. | Principal. | Interest. | | | | | | | |
| 6. | 7. | 8. | 9. | 10. | 11. | 12. | 13. | 14. | 15. | 16. |
| £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. |
| - - - | - - - | 197,167 8 6 | — | — | — | — | — | — | — | — |
| - - - | - - - | 68,143 - - | — | — | — | — | — | — | — | — |
| - - - | - - - | 69,671 18 1 | 18,666 3 2 | 156,678 1 10 | — | — | — | — | — | — |
| - - - | - - - | 3,700 - - | 361 14 7 | — | — | — | — | — | — | — |
| - - - | - - - | 2,785 - 10 | 3,110 14 5 | 15,857 9 2 | — | — | — | — | — | — |
| - - - | - - - | 281,453 7 2 | 48,460 - 9 | 12,636 12 10 | — | — | — | — | — | — |
| - - - | - - - | 100,000 - - | 43,453 11 1 | — | — | — | — | — | — | — |
| - - - | - - - | 502,700 13 10 | 87,279 14 2 | 4,294,947 18 3 | — | — | — | — | — | — |
| - - - | - - - | 9,726 8 10 | - - - | 13,773 11 2 | — | — | — | — | — | — |
| - - - | - - - | 36,895 6 5 | 116,277 13 4 | 226,728 17 6 | | | | | | |
| - - - | - - - | 142,775 17 9 | - - - | 35,300 9 10 | | | | | | |
| - - - | - - - | 73,514 10 9 | 124,825 - 7 | 145,254 13 10 | | | | | | |
| - - - | - - - | 559 6 3 | 7,800 7 2 | 125,932 3 11 | | | | | | |
| - - - | - - - | 500 - - | - - - | - - - | | | | | | |
| - - - | - - - | 18,461 10 9 | - - - | - - - | | | | | | |
| - - - | - - - | 8,000 - - | - - - | - - | | | | | | |
| - - - | - - - | 9,803 1 - | - - - | 4,043 2 1 | | | | | | |
| - - - | - - - | 218 4 8 | 3,250 8 2 | 7,627 18 5 | | | | | | |
| - - - | - - - | 5,200 14 8 | - - - | 10 - 4 | | | | | | |
| - - - | - - - | 16,496 6 11 | - - - | 33,493 13 1 | | | | | | |
| - - - | - - - | 78,145 12 6 | - - - | - - - | | | | | | |
| - - - | - - - | 196,213 2 9 | - - - | 362 - - | | | | | | |
| - - - | - - - | 35,328 1 10 | 62 9 3 | 92,620 10 5 | | | | | | |
| - - - | - - - | 37,715 18 10 | - - - | 273 1 2 | These advances were made by the Vice Treasurer, Paymaster of Civil Services, and Paymaster General. | | | | | |
| - - - | - - - | 436,758 15 2 | - - - | 24,508 16 6 | | | | | | |
| - - - | - - - | 3,588,748 15 10 | - - - | 236,347 3 8 | | | | | | |
| - - - | - - - | 225,682 13 1 | 18,599 5 - | 54,932 10 9 | | | | | | |
| - - - | - - - | 703,436 13 2 | - - - | 506 6 5 | | | | | | |
| - - - | - - - | 490,347 7 6 | - - - | - - - | | | | | | |
| - - - | - - - | 13,350 1 7 | 14,782 18 8 | 27,687 13 8 | | | | | | |
| - - - | - - - | - - - | - - - | 3,692 6 2 | | | | | | |
| - - - | - - - | 150,000 - - | - - - | - - - | | | | | | |
| - - - | - - - | 890,830 1 - | - 15 3 | 1,928 5 9 | | | | | | |
| - - - | - - - | 3,523,809 18 10 | - 3 6 | — | | | | | | |
| - - - | - - - | 528,181 7 11 | - - - | 727,270 11 1 | | | | | | |
| - - - | - - - | 51,724 6 6 | - - - | 227,726 16 1 | | | | | | |
| - - - | - - - | 15,756 - - | 764 5 6 | — | | | | | | |
| - - - | - - - | *12,513,801 12 11* | *487,695 4 7* | *6,470,140 13 11* | — | — | — | — | — | — |

* For details, *see* pages 23 and 24.



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ACCOUNT, on 31st March 1899, of Loans made by the

| MONEY PLACED AT THE DISPOSAL OF THE COMMISSIONERS. 1. | £. s. d. | Acts under which Advances have been made. 2. | Purposes for which Advanced. 3. | ADVANCED TO BORROWERS. In the Year ended 31st March 1899. 4. | ADVANCED TO BORROWERS. Total up to 31st March 1899. 5. | |
|---|---|---|---|---|---|---|
| | | | **CURRENT AND UNCLOSED LOAN SERVICES:** | £. s. d. | £. s. d. | |
| Brought forward - - - | 27,627,432 13 - | 1 & 2 Will. 4, c. 33 - | Grand Juries of Counties, Making and Improving Roads, Court-houses, &c. | 2,439 1 10 | 806,426 11 6 | 1 |
| | | 1 & 2 Will. 4, c. 33 - | Local Boards, Improving Townships, &c. | 1,600 - - | 186,224 - - | 2 |
| | | 1 & 2 Will. 4, c. 33, &c. | Roads and Bridges - - - - | - - | 200,577 - 4 | 3 |
| FOR PUBLIC WORKS LOANS (IRELAND): | | 1 & 2 Will. 4, c. 33 - | Inland Navigation - - - - | - - | 134,297 6 2 | 4 |
| | | 1 & 2 Will. 4, c. 33 - | Public Buildings - - - | - - | 85,500 - - | 5 |
| Under Act 40 & 41 Vict. c. 27, continued per Act 41 Vict. c. 18, 42 & 43 Vict. c. 77, 43 & 44 Vict. c. 1, 44 & 45 Vict. c. 38, 45 & 46 Vict. c. 62, 46 & 47 Vict. c. 42, 47 & 48 Vict. c. 49, 48 & 49 Vict. c. 65, 49 & 50 Vict. c. 45, 50 & 51 Vict. c. 37, 51 & 52 Vict. c. 39, 52 & 53 Vict. c. 71, 53 & 54 Vict. c. 50, 54 & 55 Vict. c. 59, 55 & 56 Vict. c. 61, 56 & 57 Vict. c. 24, 57 Vict. c. 11, 59 Vict. c. 2, 59 & 60 Vict. c. 42, 60 & 61 Vict. c. 51 and 61 & 62 Vict. c. 54. | 13,250,000 - - | 1 & 2 Will. 4, c. 33 - | Railways - - - - - - - | - - | 1,200,127 14 1 | 6 |
| | | 1 & 2 Will. 4, c. 33 - | Quarries, Mines, &c. - - - | 10,000 - - | 28,077 19 2 | 7 |
| | | 1 & 2 Will. 4, c. 33 - | Harbours, Docks, &c. - - - | 2,452 6 6 | 552,244 19 - | 8 |
| | | 9 Vict. c. 3, &c. - - | Fishery Piers and Harbours - - | - - | 53,544 17 3 | 9 |
| | | 1 & 2 Will. 4, c. 33 - | Reclamation of Waste Lands - - | - - | 130,651 - - | 10 |
| | | 29 & 30 Vict. c. 44 - | Labourers' Dwellings in Towns - | - - | 189,911 15 2 | 11 |
| | | 48 & 49 Vict. c. 72, and 53 & 54 Vict. c. 70. | Housing of the Working Classes - | 38,576 - - | 427,158 8 2 | 12 |
| | | 38 & 39 Vict. c. 36 - | Artizans' Dwellings - - - | - - | 81,000 - - | 13 |
| | | 33 & 34 Vict. c. 112, &c. | Glebe Loans - - - - - - | 14,558 - - | 564,919 4 - | 14 |
| | | 37 & 38 Vict. c. 93, and 41 & 42 Vict. c. 52. | Public Health - - - - - | 76,816 18 7 | 2,590,471 6 4 | 15 |
| | | 5 & 6 Vict. c. 89 - - | River Drainage and Navigation - | - - | 2,082,052 7 3 | 16 |
| | | 26 & 27 Vict. c. 88 - | River Drainage - - - - | 2,350 - - | 834,577 10 6 | 17 |
| | | 29 & 30 Vict. c. 49, and 43 & 44 Vict. c. 14, s. 13. | River Drainage Maintenance - - | - - | 49,772 13 11 | 18 |
| | | 57 Geo. 3, c. 34 - - | Public Works Loans - - | - - | 491,444 19 8 | 19 |
| | | 6 & 7 Will. 4, c. 116 - | Repairs of Post Roads and Bridges | 160 12 1 | 136,498 6 6 | 20 |
| | | 10 Vict. c. 32, s. 15 - | Land Improvement, Preliminary Expenses. | 2,200 - - | 71,300 - - | 21 |
| | | 16 & 17 Vict. c. 136 - | Repairs of Fishery Piers and Harbours. | 500 - - | 20,042 15 5 | 22 |
| | | 19 & 20 Vict. c. 62 - | Maintenance of Navigation Works | - - | 2,609 1 9 | 23 |
| | | 1 & 2 Geo. 4, c. 33, 18 & 19 Vict. c. 109, and 40 & 41 Vict. c. 27. | Lunatic Asylums Buildings - - | 244,525 10 11 | 2,391,529 2 1 | 24 |
| | | 53 Geo. 3, c. 107, and 3 Geo. 4, c. 79. | Building Schools - - - - | - - | 10,293 5 7 | 25 |
| | | 43 Vict. c. 1 - - - | Seed Supply - - - - - - | - - | 647,562 11 10 | 26 |
| | | 54 Vict. c. 1 - - - | - ditto - - - - - - - | - - | 274,520 14 1 | 27 |
| | | 58 Vict. c. 2 - - - | - ditto - - - - - - - | - - | 62,273 9 - | 28 |
| | | 61 & 62 Vict. c. 50 - | - ditto - - - - - - - | 55,387 15 4 | 78,330 16 4 | 29 |
| | | 45 & 46 Vict. c. 47 - | Emigration - - - - - - | - - | 11,755 3 10 | 30 |
| | | 46 & 47 Vict. c. 60, and 48 & 49 Vict. c. 77. | Labourers' Acts - - - - | 110,013 - - | 1,782,985 14 8 | 31 |
| | | 10 Vict. c. 32 - - | Improvement of Lands, viz.: Drainage, Erection of Farm Buildings and Farm Labourers' Dwellings, Planting for Shelter, &c. | 38,677 - - | 4,276,700 3 10 | 32 |
| | | 38 & 39 Vict. c. 82 - | National School Teachers' Residences. | 7,949 - - | 192,932 10 - | 33 |
| FOR IRISH LAND ACT PURPOSES: | | 42 & 43 Vict. c. 25 - | Dispensary Houses - - - - | 8,120 - - | 133,514 19 1 | 34 |
| Act 33 & 34 Vict. c. 46 - - | 518,716 13 - | 61 & 62 Vict. c. 37. s. 61 | Workhouse Buildings, &c. - - | 3,000 - - | 3,000 - - | 35 |
| | | 47 & 48 Vict. c. 22 - | Non-Vested Schools and Training Colleges. | 3,530 - - | 65,875 10 - | 36 |
| *Total to 31st March 1898* - £. 40,756,149 6 - | | 44 & 45 Vict. c. 49, s. 31 | Land Law.—Advances to tenants for improvements of their holdings. | 38,943 - - | 1,032,122 - - | 37 |
| *In Year 1898-99* 640,000 - - | 41,396,149 6 - | 33 & 34 Vict. c. 46 - | For Advances to tenants for purchase of their farms, and to landlords for reclaiming waste lands, and compensating tenants for improvement and for disturbance. | - - | 518,932 16 7 | 38 |
| TOTAL Amount Advanced to Borrowers on 31st March 1899, as shown in Column 5 £. | 41,385,700 19 11 | | *Total Current and Unclosed Services* - - - - £. | *661,798 5 3* | *22,401,758 13 1* | 39 |
| | | | Add,—*Total Closed Services* - - £. | - - | *18,983,942 6 10* | 40 |
| Balance in hands of Commissioners of Public Works - £. | 10,448 6 1 | | GROSS TOTAL - - - £. | 661,798 5 3 | 41,385,700 19 11 | 41 |

Office of Public Works, Dublin,
16 June 1899.

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ommissioners of Public Works in *Ireland*—continued.

| PRINCIPAL REPAID AND INTEREST PAID BY BORROWERS. | | | | Remitted. | BALANCES OUTSTANDING AGAINST BORROWERS ON 31st MARCH 1899. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Principal. | | | | | |
| In the Year ended 31st March 1899. | | Total to 31st March 1899. | | | In Arrear. | | | | | Interest on Loans outstanding as Assets of the Local Loans Fund. |
| Principal. | Interest. | Principal. | Interest. | | Written off from the Account of Assets of the Local Loans Fund. | Subsequently Recovered. | Net Amount outstanding against Borrowers in respect of Loans written off from the Assets of the Local Loans Fund. * | Other Arrears. | Not yet due. | |
| 6. | 7. | 8. | 9. | 10. * | 11. | 12. | 13. | 14. | 15. | 16. |
| £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| 5,765 13 2 | 1,902 8 1 | 772,009 9 8 | 136,347 9 7 | - - - | - - - | - - | - - - | - - | 34,417 1 10 | — |
| 4,955 19 8 | 1,869 3 9 | 136,099 3 10 | 77,499 9 11 | - - - | - - - | - - | - - - | - - | 50,124 16 2 | — |
| 8,632 3 2 | 1,513 7 2 | 164,661 4 2 | 101,841 1 11 | 6,821 11 11 | - - - | - - | - - - | - - | 29,094 4 3 | — |
| 514 15 8 | 221 13 7 | 109,541 2 9 | 106,105 14 3 | 10,000 - - | 9,668 15 - | - - | 9,668 15 - | - - | 5,087 8 5 | — |
| 1,106 2 - | 1,224 1 - | 55,716 - 9 | 20,033 7 3 | 1,953 17 11 | - - - | - - | - - - | 4 13 7 | 27,825 7 9 | 7 16 5 |
| 8,113 2 11 | 13,907 19 7 | 679,343 6 10 | 457,890 12 7 | 49,275 - - | 38,000 - - | - - | 38,000 - - | 254,618 16 1 | 178,890 11 2 | 153,780 9 6 |
| 171 4 8 | 100 10 9 | 15,766 1 2 | 3,873 11 10 | - - - | - - - | - - | - - - | - - | 12,311 18 - | — |
| 7,122 9 11 | 7,115 16 2 | 220,011 8 10 | 330,982 13 - | 74,836 3 3 | - - - | - - | - - - | 17,685 3 6 | 239,712 3 5 | 11,229 2 11 |
| — - - | - - - | 53,544 17 3 | 6,099 18 7 | — | — | — | — | — | — | — |
| — - - | - - - | 205 17 8 | 12,000 - - | - - - | 130,445 2 4 | - - | 130,445 2 4 | — | — | — |
| 7,291 - 8 | 3,776 16 10 | 94,659 18 11 | 99,967 7 2 | 1,739 4 5 | 381 13 9 | - - | 381 13 9 | 581 2 11 | 92,549 15 2 | 245 19 9 |
| 1,194 18 4 | 9,240 4 2 | 123,555 8 - | 79,025 8 4 | - - - | - - - | - - | - - - | 96 13 9 | 303,506 6 5 | 107 5 9 |
| 353 4 10 | 357 6 11 | 71,884 13 10 | 32,575 1 8 | - - - | - - - | - - | - - - | - - | 9,115 6 2 | — |
| 1,944 9 8 | 11,896 3 1 | 225,514 9 - | 239,404 15 4 | - - - | - - - | - - | - - - | 126 1 6 | 339,278 13 6 | 129 8 - |
| 5,132 12 5 | 42,733 12 11 | 1,423,177 8 6 | 707,899 14 7 | - - - | - - - | - - | - - - | 490 5 4 | 1,166,803 12 6 | 484 8 6 |
| - - - | - - - | 874,447 1 9 | 788,166 9 6 | 1,207,582 5 7 | - - - | - - | - - - | 22 19 11 | - - - | 2 5 10 |
| 13,573 10 7 | 21,163 19 1 | 309,077 4 10 | 343,601 13 3 | - - - | ‡5,011 14 10 | - - | 5,011 14 10 | 4,561 1 10 | 515,927 9 - | 5,725 5 10 |
| 1,036 16 5 | 187 - 2 | 45,712 4 2 | 14,707 6 3 | 155 - - | - - - | - - | - - - | 571 4 7 | 3,334 5 2 | 103 1 4 |
| - - - | 180 - - | 307,533 6 3 | 199,422 5 10 | 177,911 13 5 | - - - | - - | - - - | - - | 6,000 - - | — |
| 210 14 6 | 5 12 6 | 136,449 15 5 | 249 9 5 | - - | - - - | - - | - - - | - - | 48 11 1 | — |
| 2,183 6 2 | - - - | 69,436 19 2 | - - - | 1,013 3 1 | 177 6 8 | - - | 177 6 8 | - - | 672 11 1 | — |
| - - - | - - - | 19,198 1 3 | 1,573 7 1 | 344 14 2 | — | — | — | — | 500 - - | — |
| - - - | - - - | 2,609 1 9 | 9 12 9 | — | — | — | — | — | — | — |
| 3,141 18 - | 25,148 1 5 | 1,451,773 14 1 | 143,273 2 - | 12,183 - - | - - - | - - | - - - | - - | ‖927,572 8 - | - |
| 19 - 1 | 5 13 11 | 19,789 17 3 | 143 3 - | 350 15 4 | - - - | - - | - - - | - - | 152 13 - | — |
| 530 4 11 | - - - | 637,735 15 10 | - - 9 | - - - | - - - | - - | - - - | 9,826 16 - | — | — |
| - - - | 25 7 6 | 273,708 7 10 | 16,595 9 1 | - - - | - - - | - - | - - - | 812 6 3 | — | — |
| 113 5 3 | 65 6 - | 60,570 4 3 | 3,406 13 8 | - - - | - - - | - - | - - - | 1,703 4 9 | — | — |
| 7,529 13 4 | 1,009 7 1 | 8,083 12 2 | 1,009 7 1 | - - - | - - - | - - | - - - | - - | 70,247 4 2 | — |
| 417 19 8 | 83 6 8 | 10,505 14 - | 3,115 16 - | - - - | - - - | - - | - - - | - - | 1,249 9 10 | — |
| 25,435 12 4 | 48,714 8 10 | 200,995 1 3 | 412,189 13 - | - - - | - - - | - - | - - - | 217 5 4 | 1,581,773 8 1 | 675 10 3 |
| 67,896 6 11 | 35,685 11 7 | 3,163,024 10 - | 1,702,437 17 3 | - - - | §15,538 - 11 | - - | 15,538 - 11 | 16,678 14 7 | 1,081,458 18 4 | 9,321 1 7 |
| 2,653 2 7 | 5,477 12 5 | 32,384 17 1 | 55,500 1 1 | - - - | - - - | - - | - - - | 22 12 9 | 160,525 - 2 | 34 1 9 |
| 2,375 13 7 | 3,767 4 - | 21,864 4 7 | 34,144 4 6 | - - - | - - - | - - | - - - | 18 2 1 | 111,632 12 5 | 19 7 11 |
| - - - | - - - | - - - | - - - | - - - | - - - | - - | - - - | - - | 3,000 - - | — |
| 1,988 6 4 | 1,901 16 1 | 8,980 14 10 | 14,181 7 3 | - - - | - - - | - - | - - - | - - | 56,894 15 2 | — |
| 17,726 - 10 | 21,438 18 9 | 388,613 8 3 | 276,569 18 8 | - - - | ‖6,577 10 2 | - - | 6,577 10 2 | 11,348 8 8 | 625,582 12 11 | 5,070 10 10 |
| 5,270 2 6 | 7,975 8 2 | 232,695 1 9 | 299,314 5 8 | - - - | 1,635 15 6 | - - | 1,635 15 6 | 3,577 19 - | 281,024 - 4 | 4,507 13 11 |
| 7,521 11 1 | 268,602 18 2 | 12,410,879 8 11 | 6,721,157 9 1 | 1,544,166 9 1 | | | | | | |
| - - - | - - - | 12,513,801 12 11 | 487,695 4 7 | 6,470,140 13 11 | | | | | | |
| 7,521 11 1 | 268,602 18 2 | 24,924,681 1 10 | 7,208,852 13 8 | 8,014,307 3 - | 207,435 19 2 | - - | 207,435 19 2 | 322,963 12 5 | 7,916,313 3 6 | 191,443 15 1 |

£. 8,446,712. 15 1.

* For details, *see* pages 23 and 24.

‡ Including 8*l.* 12*s.* 10*d.* } written off in the year per Act 61 & 62 Vict. c. 54.
§ " 792*l.* 18*s.* 4*d.* }
‖ " 611*l.* 13*s.* 6*d.*

In addition to the amounts of principal and interest received, a sum of 16*l.* 17*s.* 7*d.* has been received in the Year in respect of Premiums on loans paid off in advance.

*O. H. Braddell,*
Accountant.



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ACCOUNT, on the 31st March 1899, of LOANS

| MONEY PLACED AT THE DISPOSAL OF THE COMMISSIONERS. 1. | £. s. d. | FOR WHAT PURPOSE ADVANCED. 2. | ADVANCES. In the Year 1898–99. 3. £. s. d. | ADVANCES. Total Advanced to 31st March 1899. 4. £. s. d. | |
|---|---|---|---|---|---|
| | | LAND LAW (IRELAND) ACT, 1881: | | | |
| Total Amount issued for the purpose of "The Land Law (Ireland) Act, 1881," "The Tramways and Public Companies (Ireland) Act, 1883," and "The Purchase of Land (Ireland) Act, 1885": | | For purchases by tenants from their landlords (24th and 35th Sections). | - - - | 191,622 - - | 1 |
| To 31st March 1898 - - - - - - | 8,713,000 - - | For purchases by tenants from the Land Commission (26th Section). | - - - | 48,933 - - | 2 |
| In the year 1898–99 - - - - - - | 140,000 - - | For purchases by persons not being the occupying tenants (27th Section). | - - - | 245 - - | 3 |
| | 8,853,000 - - | In payment of arrears of rent due by tenant (59th Section). | - - - | 18,793 10 11 | 4 |
| Deduct Balance not advanced out of 304,000*l.*, the amount issued for the purpose of "The Land Law (Ireland) Act, 1881," and repaid to Local Loans Fund in March 1893. | 2,105 9 1 | | | | |
| | 8,850,894 10 11 | TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1883: | | | |
| | | For purchases of estates by public companies (13th Section). | - - - | 42,300 - - | 5 |
| Total Amount advanced out of Issues (as shown in Col. 4) | 8,916,510 13 5 | PURCHASE OF LAND (IRELAND) ACT, 1885: | | | |
| | | To tenants of the whole purchase-money (2nd Section). | 173 - - | 9,641,195 - - | 6 |
| | | To tenants of three-fourths of the purchase-money for 49 years (4th Section). | - - - | 329,355 - - | 7 |
| | | To persons other than tenants of one-half of the purchase-money (7th Section). | - - - | 727 - - | 8 |
| | | | 173 - - | (b)10,273,171 10 11 | 9 |
| | | Add amount of guarantee deposits repaid to owners. | 138,105 - 10 | - - - | 10 |
| | | Deduct guarantee deposits retained out of advances of purchase-money under "The Purchase of Land (Ireland) Act, 1885." | - - - | 1,356,660 17 6 | 11 |
| Balance undrawn - £. | 65,616 2 6 | Net Amount advanced out of Issues (Col. 1) - - - £. | 138,278 - 10 | 8,916,510 13 5 | 12 |

Irish Land Commission, 13 June 1899.

*J. J. Stopford*, Accountant.

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made by the **IRISH LAND COMMISSION.**

| | PRINCIPAL REPAID AND INTEREST PAID BY BORROWERS. | | | | Remitted. | BALANCES OUTSTANDING AGAINST BORROWERS ON 31st MARCH 1899. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Principal. | | | | | |
| | In the Year 1898–99. | | Total to 31st March 1899. | | | In Arrear. | | | | | Interest on Loans outstanding as Assets of the Local Loans Fund. |
| | Principal. | Interest. | Principal. | Interest. | | Written off from the Account of Assets of the Local Loans Fund. | Subsequently Recovered. | Net Amount outstanding against Borrowers in respect of Loans written off from the Assets of the Local Loans Fund.* | Other Arrears. | Not yet due. | |
| | 5. | 6. | 7. | 8. | 9. | 10. | 11. | 12. | 13. | 14. | 15. |
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| 1 | 1,786 8 11 | 4,681 13 1 | 37,438 6 2 | 84,176 - 1 | - - | 1,829 18 4 | - - | 1,829 18 4 | 48 14 4 | 152,306 1 2 | 146 2 2 |
| 2 | 445 11 10 | 1,198 14 5 | 10,043 13 10 | 20,752 11 3 | - - | - - | - - | - - | 3 7 7 | 38,835 18 7 | 10 5 10 |
| 3 | - 2 1 | 3 1 3 | 174 19 - | 49 6 3 | - - | - - | - - | - - | - - | 70 1 - | — |
| 4 | 57 - 1 | 5 16 11 | (d) 18,740 17 10 | 601 1 3 | - - | - - | - - | - - | 42 6 9 | 10 6 4 | 6 11 - |
| 5 | 1,214 10 6 | 2,030 19 7 | 8,538 6 3 | 17,109 4 2 | - - | - - | - - | - - | 952 1 10 | 32,809 11 11 | 1,469 - 7 |
| 6 | 106,390 18 5 | 230,969 9 7 | 836,240 7 2 | 2,025,357 9 3 (a) | - - | 166 1 9 | - - | 166 1 9 | 2,998 19 - | 8,801,789 12 1 | 8,573 6 3 |
| 7 | 3,254 13 9 | 9,206 6 2 | 37,035 1 7 | 86,630 15 4 | - - | - - | - - | - - | 60 8 6 | 292,259 9 11 | 186 4 4 |
| 8 | 5 3 6 | 14 15 6 | 261 13 5 | 155 12 8 | - - | - - | - - | - - | - - | 465 6 7 | — |
| 9 | - | - - | - - | - - | - - | - - | - - | - - | - - | 9,318,596 7 7 | — |
| 10 | - - | - - | - - | - | - - | - - | - - | - - | - - | - - | — |
| 11 | - | - - | - - | - - | - - | - - - | - - | - - | - - | 1,356,660 17 6 | — |
| | | | | | | | | | 4,105 18 - | 7,961,935 10 1 | |
| 12 | (c) 112,154 9 1 | (c) 248,132 16 6 | 948,473 5 3 | 2,234,832 - 3 | - - | 1,996 - 1 | - - | 1,996 - 1 | £. 7,966,041. 8 1. | | 10,391 10 2 |

* For details, *see* page 25.

(*a*) This is the net amount after providing for the interest on guarantee deposits payable under Section 3 of the Act 48 & 49 Vict. c. 73.
(*b*) Exclusive of guarantee deposits received in cash and applied in reduction of advances of the whole purchase-money.
(*c*) On the 31st March 1899 the Irish Land Commissioners had in hand 367*l.* 5*s.* 10*d.* for principal repaid, and 802*l.* 18*s.* 2*d.* for interest, included above.
(*d*) Repayments under the 59th section, Land Law Act, 1881, include 16,831*l.* 1*s.* 2*d.*, provided out of the Church Temporalities Fund.

*J. H. Franks,*
Secretary.



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ACCOUNT of Loans made by the **FISHERY**

| MONEY PLACED AT DISPOSAL OF BOARD. 1. | | | FOR WHAT PURPOSE ADVANCED. 2. | ADVANCED TO BORROWERS. In the Year ended 31st March 1899. 3. | ADVANCED TO BORROWERS. Total up to 31st March 1899. 4. |
|---|---|---|---|---|---|
| | £. s. d. | £. s. d. | | £. s. d. | £. s. d. |
| Money placed at the disposal of the Fishery Board for Scotland, to 31st March 1898 - - - - - | | 31,000 - - | | | |
| In the year 1898–99 - - - - - - - - | | — | | | |
| Total to 31st March 1899 - - £. | | 31,000 - - | | | |
| Total advanced to Borrowers to 31st March 1899, as shown in Column 4 - | 30,111 16 7 | | Crofters' Holdings (Scotland) Act, 1886: Loans to Fishermen - - - | - - | 30,111 16 7 |
| Repayment to National Debt Commissioners of unexpended Balance - | 888 3 5 | | | | |
| Total - - - - - | | 31,000 - - | | | |
| Balance - - - - £. | | Nil. | | | |

*Note.*—£. 44. 15. 3. repayment and 11*l.* 6*s.* 5*d.* interest were, on 28th March 1899, directed to be transferred to the Local Loans Fund Account. The money was not, however, paid over by the Bank of England until 1st April 1899.

Fishery Board for Scotland,
Edinburgh, 24 May 1899.

# PUBLIC LOANS.

## SUMMARY.

| Reference to Details. | | ADVANCED TO BORROWERS. In the Year ended 31st March 1899. 1. | ADVANCED TO BORROWERS. Total up to 31st March 1899. 2. | PRINCIPAL REPAID AND In the Year ended 31st March 1899. Principal. 3. | PRINCIPAL REPAID AND In the Year ended 31st March 1899. Interest. 4. | |
|---|---|---|---|---|---|---|
| Pages. | **LOCAL LOANS FUND:** | £. s. d. | £. s. d. | £. s. d. | £. s. d. | |
| 6–7 | Treasury - - - - - - - - - - - - - - | - - - | 14,870,201 5 4 | 1,732 8 3 | 510 13 1 | 1 |
| 8–11 | Public Works Loan Commissioners, England - - | 4,659,691 - - | 72,370,296 6 7 | 991,540 11 11 | 828,644 3 2 | 2 |
| 12–15 | Commissioners of Public Works, Ireland - - - | 661,798 5 3 | 41,385,700 19 11 | 337,591 11 1 | 268,602 18 2 | 3 |
| 16–17 | Irish Land Commissioners - - - - - - - - | 138,278 - 10 | 8,916,510 13 5 | 113,154 9 1 | 248,132 16 6 | 4 |
| 18–19 | Fishery Board, Scotland - - - - - - - - | - - - | 30,111 16 7 | 1,044 4 10 | 200 9 5 | 5 |
| | West India Islands Relief Commissioners. (For particulars, *see* Finance Accounts for 1880–81, Parliamentary Paper, No. 376, of 1881) - - - - - - - - - | - - - | 948,150 - - | - - - | - - - | 6 |
| | Total Local Loans - - £. | 5,459,770 6 1 | 138,520,971 1 10 | 1,445,063 5 2 | 1,346,091 - 4 | 7 |
| These Totals are divisible as follows:— | | | | | | |
| | England and Wales - - - - - - - - - - - | 4,340,842 - - | 67,501,001 10 - | 835,886 17 3 | 708,434 8 10 | 8 |
| | Scotland - - - - - - - - - - - - - - - | 318,852 - - | 10,587,836 - 7 | 143,279 3 6 | 113,089 13 6 | 9 |
| | Ireland - - - - - - - - - - - - - - - | 800,076 6 1 | 56,709,694 10 2 | 456,184 8 8 | 520,337 10 - | 10 |
| | Isle of Man - - - - - - - - - - - - - - | - - - | 211,600 - - | - - - | - - - | 11 |
| | Colonial - - - - - - - - - - - - - - - | - - - | 3,510,839 1 1 | 9,712 15 9 | 5,229 8 - | 12 |

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**BOARD FOR SCOTLAND**, to 31st March 1899.

| PRINCIPAL REPAID AND INTEREST PAID BY BORROWERS. | | | | Remitted. | BALANCE OUTSTANDING AGAINST BORROWERS ON 31st MARCH 1899. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Principal. | | | | | Interest on Loans outstanding as Assets of the Local Loans Fund. |
| | | | | | In Arrear. | | | | Not yet due. | |
| In the Year ended 31st March 1899. | | Total up to 31st March 1899. | | | Written off from the Account of Assets of the Local Loans Fund. | Subsequently Recovered. | Net Amount outstanding against Borrowers in respect of Loans written off from the Assets of the Local Loans Fund. * | Other Arrears. | | |
| Principal. | Interest. | Principal. | Interest. | | | | | | | |
| 5. | 6. | 7. | 8. | 9. | 10. | 11. | 12. | 13. | 14. | 15. |
| £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| 1,044 4 10 | 200 9 5 | 21,056 19 7 | †3,189 9 1 | - - | 5,584 - 3 | - - | 5,584 - 3 | 2,616 3 - | 854 13 9 | 254 12 6 |

* For details, *see* page 25.
† £. 2. 0. 9. has also been received and transmitted to the National Debt Commissioners, being interest on loans deposited in Bank, pending subscription of legal documents, and on proceeds of sale.

*Wm. C. Robertson,*
Secretary.

# PUBLIC LOANS.

## SUMMARY.

| | INTEREST PAID BY BORROWERS. | | Remitted up to 31st March 1899. | BALANCES OUTSTANDING AGAINST BORROWERS ON 31st MARCH 1899. | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Principal. | | | | | | Interest on Loans outstanding as Assets of the Local Loans Fund. |
| | | | | In Arrear. | | | | Not yet due. | Total outstanding. | |
| | Total to 31st March 1899. | | | Written off from the Account of Assets of the Local Loans Fund. | Subsequently Recovered. | Net Amount outstanding against Borrowers in respect of Loans written off from the Assets of the Local Loans Fund. | Other Arrears. | | | |
| | Principal. | Interest. | | | | | | | | |
| | 5. | 6. | 7. | 8. | 9. | 10. | 11. | 12. | 13. | 14. |
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| 1 | 12,877,848 4 7 | 8,622,378 12 9 | 1,755,794 17 8 | 233,498 18 - | 9,959 5 - | 223,539 13 - | - - | 13,018 10 1 | 236,558 3 1 | — |
| 2 | 43,586,060 16 5 | 28,439,001 1 7 | 2,098,190 16 11 | 186,692 3 9 | 1,805 11 8 | 184,886 12 1 | 81,568 19 - | 26,419,589 2 2 | 26,686,044 13 3 | 23,663 2 4 |
| 3 | 24,924,681 1 10 | 7,208,852 13 8 | 8,014,307 3 - | 207,435 19 2 | - - | 207,435 19 2 | 322,963 12 5 | 7,916,313 3 6 | 8,446,712 15 1 | 191,443 15 1 |
| 4 | 948,473 5 3 | 2,234,832 - 3 | - - - | 1,996 - 1 | - - | 1,996 - 1 | 4,105 18 - | 7,961,935 10 1 | 7,968,037 8 2 | 10,391 10 2 |
| 5 | 21,056 19 7 | 3,189 9 1 | - - - | 5,584 - 3 | - - | 5,584 - 3 | 2,616 3 - | 854 13 9 | 9,054 17 - | 254 12 6 |
| 6 | 521,292 13 5 | 506,650 18 10 | 426,857 6 7 | — | — | — | — | — | — | — |
| 7 | 82,879,413 1 1 | 42,014,904 16 2 | 12,295,150 4 2 | 635,207 1 3 | 11,764 16 8 | 623,442 4 7 | 411,254 12 5 | 42,311,710 19 7 | 43,346 407 16 7 | 225,753 0 1 |
| | | | | | | | £. 42,722,965 12 - | | | |
| 8 | 43,817,159 4 3 | 24,558,545 14 11 | 474,727 6 3 | 264,586 8 - | 11,759 5 - | 252,827 3 - | 74,119 7 6 | 22,882,168 9 - | 23,209,114 19 6 | 5,858 11 1 |
| 9 | 6,803,186 7 11 | 4,337,968 16 1 | 384,159 9 9 | 67,572 14 - | - - | 67,572 14 - | 10,065 14 6 | 3,322,851 14 5 | 3,400,490 2 11 | 18,059 3 - |
| 10 | 29,591,003 8 - | 11,702,226 12 7 | 10,521,913 5 9 | 301,047 19 3 | 5 11 8 | 301,042 7 7 | 327,069 10 5 | 15,968,665 18 5 | 16,596,777 16 5 | 201,835 5 3 |
| 11 | 177,607 4 2 | 62,655 12 7 | 33,992 15 10 | — | — | — | — | — | — | — |
| 12 | 2,490,456 16 9 | 1,353,503 - - | 880,357 6 7 | 2,000 - - | - - | 2,000 - - | - - | 138,024 17 9 | 140,024 17 9 | — |



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STATEMENT of ADVANCES which have been Remitted, showing, in each case, the Amount of the LOAN, the Amount Repaid, and the Amount Remitted, together with the Amounts Written off from the Account of the Assets of the Local Loans Fund.

| PURPOSES FOR WHICH ADVANCED. | AMOUNT | | | Net Amount outstanding against Borrowers in respect of Loans written off from the Assets of the Local Loans Fund. | Authority for Remission or Write-off. |
|---|---|---|---|---|---|
| | Of Loan. | Repaid. | Remitted. | | |
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | |
| DETAILS OF COLUMNS 9 AND 12 IN THE ACCOUNT OF THE **TREASURY**, pages 6 and 7: | | | | | |
| Welland Canal, Canada | 50,000 – – | - - - | 50,000 – – | - - - | 40 & 41 Vict. c. 32. |
| Shubenaccadie Canal, Nova Scotia | 20,000 – – | - - - | 20,000 – – | - - - | 40 & 41 Vict. c. 32. |
| Colonisation Commissioners for South Australia. | 163,016 – 5 | 15,516 – 5 | 147,500 – – | - - - | 5 & 6 Vict. c. 61. |
| New Zealand Company for Colonisation Purposes. | 236,000 – – | - - - | 236,000 – – | - - - | 40 & 41 Vict. c. 32. The interest on the debt was remitted by 10 & 11 Vict. c. 112. |
| Improvement of the Port of London, and construction of the West India Docks. | 1,225,598 15 8 | 1,219,490 10 7 | 6,108 5 1 | - - - | Treasury Minute, 30th May 1836. Under 4 & 5 Will. 4, c. 32, certain surplus dues, which had been applied in repayment of this debt, ceased to be so applicable. |
| Holyhead Roads | 83,700 – – | 61,099 7 6 | 22,600 12 6 | - - - | 24 & 25 Vict. c. 28. |
| Towards building a Bankruptcy Court. | 22,300 – – | 10,000 – – | 12,300 – – | - - - | 40 & 41 Vict. c. 32. |
| Towards the Expense of revising the List of Burgesses. | 3,853 10 – | 3,832 10 – | 21 – – | - - - | 40 & 41 Vict. c. 32. |
| Conway Bridge | 40,000 – – | 10,000 – – | 30,000 – – | - - - | 41 & 42 Vict. c. 166 (Local). |
| Bridge at Inverness, rebuilding | 13,700 – – | 3,100 – – | 10,600 – – | - - | 25 & 26 Vict. c. 105. |
| Glasgow and Carlisle Roads: | | | | | |
| English Section | 33,333 18 5 | - - - | 33,333 18 5 | - - - | 40 & 41 Vict. c. 32. |
| Scotch Section | 16,666 1 7 | 2,109 9 7 | 14,556 12 – | - - | |
| Leith Harbour and Docks Improvement. | 265,000 – – | 86,625 10 4 | 178,374 9 8 | - - - | 23 & 24 Vict. c. 48, s. 3. |
| Fife and Midlothian Ferries | 10,000 – – | - - - | 10,000 – – | - - - | 40 & 41 Vict. c. 32. |
| Queen's Ferry, Firth of Forth | 10,000 – – | - - - | 10,000 – – | - - - | 40 & 41 Vict. c. 32. |
| Towards making and maintaining the Crinan Canal. | 74,400 – – | - - - | 74,400 – – | - - - | 40 & 41 Vict. c. 32. |
| Tithe Relief | 900,000 – – | - - - | 900,000 – – | - - - | 44 & 45 Vict. c. 32. |
| Colonial Docks: | | | | | |
| Anglo-Maltese Hydraulic Dock Company. | 20,000 – – | 18,000 – – | - - - | 2,000 – – | 51 & 52 Vict. c. 39. |
| Menai Bridge | 231,498 18 – | 9,959 5 – | - - - | * 221,539 13 – | 50 & 51 Vict. c. 37. |
| *Totals, as shown in Columns 9 and 12 in the Account of the Treasury, page 7* £. | | | *1,755,794 17 8* | *223,539 13 –* | |

The total of the Loan for Menai Bridge was written off from the Assets of the Local Loans Fund.

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STATEMENT of Loan Advances which have been Remitted, &c.—*continued.*

| PURPOSES FOR WHICH ADVANCED. | AMOUNT Of Loan. | AMOUNT Repaid. | AMOUNT Remitted. | Net Amount outstanding against Borrowers in respect of Loans written off from the Assets of the Local Loans Fund. | Authority for Remission or Write-off. |
|---|---|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | |
| DETAILS OF COLUMNS 9 AND 12 IN THE ACCOUNT OF THE **PUBLIC WORKS LOAN COMMISSIONERS**, pages 8 to 11: | | | | | |
| Churches and Parochial Chapels, England (8,289*l.* 0*s.* 1*d.*): | | | | | |
| Wigan Church, Lancashire - | 4,540 - - | 908 - - | 3,632 - - | - - - | 41 Vict. c. 18. |
| Whitchurch Church, Southampton. | 2,000 - - | 1,324 6 - | 675 14 - | - - - | 40 & 41 Vict. c. 19. |
| Leighton Buzzard Church, Bedfordshire. | 2,000 - - | 200 - - | 1,800 - - | - - - | 42 & 43 Vict. c. 35. |
| Minwere Church, Pembrokeshire. | 600 - - | - - - | 600 - - | - - - | - - ditto. |
| Slebech Church, Pembrokeshire | 1,250 - - | 187 10 - | 1,062 10 - | - - - | - - ditto. |
| Eaton Bray Church, Bedfordshire. | 400 - - | 151 3 11 | 248 16 1 | - - - | - - ditto. |
| Houghton Regis Church, Bedfordshire. | 300 - - | 30 - - | 270 - - | - - - | - - ditto. |
| Collieries, England: | | | | | |
| J. Adam - - - - - | 35,000 - - | 31,177 3 4 | 3,822 16 8 | - - - | Treasury Warrant, 14th March 1835. |
| Fisheries, England: | | | | | |
| Deal (W. Pittock) - - - | 1,500 - - | 836 18 6 | 663 1 6 | - - - | 42 & 43 Vict. c. 35. |
| Railways, England (20,612*l.* 9*s.* 6*d.*): | | | | | |
| Plymouth and Dartmoor - | 18,000 - - | 2,078 19 11 | 15,921 - 1 | - - - | Treasury Letter, 6th March 1840. |
| Heckbridge and Wentbridge - | 7,600 - - | 2,908 10 7 | 4,691 9 5 | - - - | 42 & 43 Vict. c. 35. |
| Thames Tunnel - - - - - | 250,500 - - | 100,000 - - | 150,500 - - | - - - | 28 Vict. c. 51 (Local); 7 & 8 Geo. 4. c. 47. |
| Roads, Ireland - - - - - | 12,000 - - | 600 - - | 11,400 - - | - - - | 42 & 43 Vict. c. 35. |
| Union Workhouses, Ireland - - | 1,422,680 - - | 52,145 4 - | 1,370,534 16 - | - - - | Treasury Letter, 21st February 1845, and 16 and 17 Vict. c. 75. |
| Harbours and Passing Tolls, &c.: | | | | | |
| Isle of Man - - - | 58,200 - - | 24,207 4 2 | 33,992 15 10 | - | 42 & 43 Vict. c. 77. |
| Bridges and Ferries: | | | | | |
| England: | | | | | |
| Saltash Floating Bridge - - | 3,700 - - | 485 18 9 | 3,214 1 3 | - - - | 42 & 43 Vict. c. 35. |
| Scotland (9,517*l.* 7*s.* 4*d.*): | | | | | |
| Montrose Bridge - - - | 18,500 - - | 10,925 - - | 7,575 - - | - - - | Treasury Warrant, 11th December 1871 |
| Tay Ferries - - - - - | 32,200 - - | 30,257 12 8 | 1,942 7 4 | - - - | 42 & 43 Vict. c 35. |
| Burial Boards, England: | | | | | |
| Middlewich - - - - - | 3,000 - - | 1,150 - - | 1,850 - - | - - - | Treasury Warrant, 23rd July 1866. |
| Canals, Rivers, and Drainage, England: | | | | | |
| Norwich and Lowestoft Navigation. | 54,000 - - | 10,720 16 4 | 43,279 3 8 | - - - | 42 & 43 Vict. c 35. |
| | Carried forward - - £. | | 1,657,675 11 10 | — | |



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STATEMENT of Loan Advances which have been Remitted, &c.—*continued.*

| PURPOSES FOR WHICH ADVANCED. | AMOUNT Of Loan. | AMOUNT Repaid. | AMOUNT Remitted. | Net Amount outstanding against Borrowers in respect of Loans written off from the Assets of the Local Loans Fund. | Authority for Remission or Write-off. |
|---|---|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | |
| Harbours, Docks, and Piers: | Brought forward - - | | 1,657,675 11 10 | — | |
| England (14,038*l.* 5*s.* 1*d.*): | | | | | |
| Bridlington Piers - - - | 37,500 - - | 23,861 14 11 | 13,638 5 1 | - - - | Treasury Letter, 21st April 1864. |
| Southend Pier - - - | 16,000 - - | 15,600 - - | 400 - - | - - - | 42 & 43 Vict. c. 35. |
| Maldon Harbour - - - | 10,000 - - | 712 10 - | - - - | 9,287 10 - | 50 & 51 Vict. c. 37. |
| Scotland (40,214*l.* 5*s.* 10*d.*): | | | | | |
| Stranraer Harbour - - | 2,000 - - | 950 - - | 1,050 - - | - - - | 42 & 43 Vict. c. 35. |
| Dunbar Harbour - - - | 20,000 - - | - - - | 20,000 - - | - - - | 49 & 50 Vict. c. 45. |
| Anstruther Union Harbour - | 16,500 - - | 1,000 - - | ‡15,500 - - | - - - | 59 Vict. c. 2. |
| Arbroath Harbour - - - | 20,000 - - | 16,335 14 2 | 3,664 5 10 | - - - | 60 & 61 Vict. c. 51. |
| Local Boards, &c., England (6,545*l.* 18*s.* 4*d.*): | | | | | |
| Bromyard Sewer Authority - | 1,000 - - | 734 1 8 | 265 18 4 | - - - | Treasury Letter, 27th July 1871. |
| Epping Special Drainage - | 11,900 - - | - - - | *6,219 16 7 | - - - | 41 Vict. c. 18. |
| Roads: | | | | | |
| England (59,011*l.* 14*s* 11*d.*): | | | | | |
| Holyhead - - - - | 54,100 - - | 15,174 5 1 | 38,925 14 11 | - - - | 24 & 25 Vict. c. 28. |
| Carmarthen - - - - | 7,500 - - | 2,392 18 - | 5,107 2 - | - - - | Treasury Letter, 30th August 1854. |
| Tavernspite - - - - | 1,100 - - | 350 3 6 | 749 16 6 | - - - | - - ditto. |
| Acle and Yarmouth - - | 2,000 - - | 1,298 13 6 | 701 6 6 | - - - | 42 & 43 Vict. c. 35. |
| Gatton and Povey Cross - | 5,500 - - | - - - | 5,500 - - | - - - | - - ditto. |
| Eccleshill and Bradford - | 3,000 - - | - - - | 3,000 - - | - - - | - - ditto. |
| Doncaster and Selby - - | 14,000 - - | 8,972 5 - | 5,027 15 - | - - - | - - ditto. |
| Scotland (36,496*l.* 14*s.* 11*d.*): | | | | | |
| Shiel and Loch Moidart - - | 200 - - | 125 - - | 75 - - | - - - | 42 & 43 Vict. c. 35. |
| Lanarkshire and Dumbartonshire (North and South Line). | 32,396 12 10 | 7,330 9 7 | 25,066 3 3 | - - - | 48 & 49 Vict. c. 65. |
| Lanarkshire and Dumbartonshire (East and West Line). | 16,633 1 11 | 5,277 10 3 | 11,355 11 8 | - - - | - - ditto. |
| Workhouses, England: | | | | | |
| North-Eastern Metropolitan Asylum. | 3,500 - - | - - | 3,500 - - | - - - | Treasury Letter, 13th January 1876. |
| Harbours, Ireland: | | | | | |
| Courtown - - - - | 17,000 - - | 11,000 - - | 6,000 - - | - - - | 42 & 43 Vict. c. 35. |
| Railways, Ireland: | | | | | |
| Waterford, New Ross, and Wexford. | 60,000 - - | 35,328 13 3 | 24,671 6 9 | - - - | 42 & 43 Vict. c. 35. |
| Parsonstown and Portumna Bridge. | 12,450 - - | 5 11 8 | - - - | †12,444 8 4 | 50 & 51 Vict. c. 37. |
| Ulster Canal - - - - | 120,000 - - | - - - | ‡120,000 - - | | 54 & 55 Vict. c. 59. |
| Harbours and Passing Tolls, &c.: | | | | | |
| England: | | | | | |
| St. Ives - - - - - | 4,000 - - | 4,000 - - | - - - | § | 50 & 51 Vict. c. 37. |
| Mevagissey - - - - | 22,000 - - | - - - | - - - | 22,000 - - | 56 & 57 Vict. c. 40. |
| Scotland: | | | | | |
| Rosehearty - - - - | 6,000 - | 1,832 19 5 | - - - | 4,167 - 7 | 50 & 51 Vict. c. 37. |
| Pulteney (Wick) - - - | 62,000 - | 4,178 6 10 | - - - | 57,821 13 2 | |
| Ireland: | | | | | |
| Carlingford Lough - - | 80,000 - - | 834 - - | - - - | 79,166 - - | 50 & 51 Vict. c. 37. |
| Rosslare - - - - | 75,000 - - | - - - | ‡75,000 - - | - - - | 56 & 57 Vict. c. 40. |
| Office Expenses - - - - | 41,097 2 8 | - - - | ‖41,097 2 8 | — | |
| Forged Exchequer Bill Certificate - | 14,000 - - | - - - | 14,000 - - | - - - | 42 & 43 Vict. c. 35. |
| *Totals, as shown in Columns 9 and 12 in the Account of the Public Works Loan Commissioners, page 11* | £. | | *2,098,190 16 11* | *184,886 12 1* | |

* The amount authorised to be written off was 6,280*l.*, but 60*l.* 3*s.* 5*d.* has been recovered.
† The amount authorised to be written off was 12,450*l.*, but 5*l.* 11*s.* 8*d.* was recovered.
‡ These amounts were in the first place written off from the Account of the Assets of the Local Loans Fund, and subsequently remitted.
§ £.1,800 authorised to be written off by 50 & 51 Vict. c. 37, has been recovered.
‖ This amount represents the expenses of the Establishment of the Public Works Loan Commissioners, which were, from 1842 to 1854, met out of moneys placed at the disposal of the Commissioners, pursuant to Act 5 Vict. Sess. 2, c. 9. Subsequently to 1854 these expenses were provided for by Vote of Parliament.

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STATEMENT of Loan Advances which have been Remitted, &c.—*continued.*

| PURPOSES FOR WHICH ADVANCED. | AMOUNT Of Loan. | AMOUNT Repaid. | AMOUNT Remitted. | Net Amount outstanding against Borrowers in respect of Loans written off from the Assets of the Local Loans Fund. | Authority for Remission or Write-off. |
|---|---|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | |
| DETAILS OF COLUMNS 10 AND 13 IN THE ACCOUNT OF THE **COMMISSIONERS OF PUBLIC WORKS, IRELAND**, pages 12 to 15: | | | | | |
| Grand Juries of Counties, Relief Works: | 226,349 19 11 | 69,671 18 1 | 156,678 1 10 | - - - | Act 16 & 17 Vict. c. 75. |
| Maynooth College - - - - | 18,642 10 - | 2,785 - 10 | 15,857 9 2 | - - - | Act 32 & 33 Vict. c. 42, s. 41 (Church Act). |
| Shannon Navigation - - - | 294,090 - - | 281,453 7 2 | 12,636 12 10 | - - - | Act 42 & 43 Vict. c. 35. |
| Employment of the Labouring Poor. | 4,797,648 12 1 | 502,700 13 10 | 4,294,947 18 3 | - - - | Acts 10 & 11 Vict. c. 87, and 16 & 17 Vict. c. 75. |
| River Drainage, Preliminary Expenses. | 23,500 - - | 9,726 8 10 | 13,773 11 2 | - - - | Treasury letter, 26th June 1866. |
| Commissioners of Wide Streets, Dublin. | 263,624 3 11 | 36,895 6 5 | 226,728 17 6 | - - - | Act 40 & 41 Vict. c. 27. |
| Relief of Trade - - - - | 178,076 7 7 | 142,775 17 9 | 35,300 9 10 | - - - | |
| Dunleary Harbour - - - | 218,769 4 7 | 73,514 10 9 | 145,254 13 10 | - - - | |
| Suitors' Fund, Court of Exchequer | 126,491 10 2 | 559 6 3 | 125,932 3 11 | - - - | |
| Londonderry, Mayor, &c. of - - | 13,846 3 1 | 9,803 1 - | 4,043 2 1 | - - - | Private Act, 1843. |
| Corn Exchange, Dublin - - | 7,846 3 1 | 218 4 8 | 7,627 18 5 | - - - | Treasury Letters, 16th June 1836 and 15th May 1846. |
| Tithe Million, Expenses of - - | 5,210 15 - | 5,200 14 8 | 10 - 4 | - - - | Treasury Letter, 15th January 1846. |
| Relief of Clergy - - - - | 49,990 - - | 16,496 6 11 | 33,493 13 1 | - - - | Act 3 & 4 Will. 4, c. 100, and Treasury Letter, 15th January 1846. |
| Cholera Expenses - - - - | 196,575 2 9 | 196,213 2 9 | 362 - - | - - - | Treasury Letters, 20th January 1841, 24th October 1844, 30th December 1844, 27th February 1845. |
| Board of First Fruits - - - | 127,948 12 3 | 35,328 1 10 | 92,620 10 5 | - - - | Act 4 Geo. 4, c. 86. |
| Insurrection Acts - - - - | 37,989 - - | 37,715 18 10 | 273 1 2 | - - - | Treasury Letter, 26th February 1842. |
| Peace Preservation Acts - - | 461,267 11 8 | 436,758 15 2 | 24,508 16 6 | - - - | Treasury Letters, 16th March and 24th September 1841. |
| Constabulary - - - - | 3,825,095 19 6 | 3,588,748 15 10 | 236,347 3 8 | - - - | Treasury Letter, 31st March 1841. |
| Public Works - - - - | 280,615 3 10 | 225,682 13 1 | 54,932 10 9 | - - - | Treasury Letter, 15th January 1846. |
| Valuation of Lands and Tenements | 708,942 19 7 | 703,436 13 2 | 506 6 5 | - - - | Treasury Minute, 5th September 1834, and Treasury Letter, 4th July 1876. |
| Turnpike Road Debentures - - | 41,037 15 3 | 13,350 1 7 | 27,687 13 8 | - - - | Treasury Letters, 22nd October 1859 and 7th March 1850. |
| Howth Turnpike Road - - - | 3,692 6 2 | - - - | 3,692 6 2 | - - - | Treasury Letter, 4th May 1843. |
| Temporary Relief - - - - | 953,551 19 - | 528,181 7 11 | 727,270 11 1 | - - - | Act 16 & 17 Vict. c. 75. |
| Consolidated Annuities - - - | 1,900 - - | | | | |
| Distressed Poor Law Unions - - | 300,000 - - | | | | |
| Tithe Composition - - - | 279,451 2 7 | 51,724 6 6 | 227,726 16 1 | - - - | Act 44 & 45 Vict. c. 32. |
| Roads and Bridges (6,821*l.* 11*s.* 11*d.*): | | | | | |
| Dublin and Blessington Road | 3,500 - - | 2,362 10 - | 1,137 10 - | - - - | Act 18 & 19 Vict. c. 69. |
| Limerick Roads - - - | 2,000 - - | 165 18 1 | 1,834 1 11 | - - - | Act 20 & 21 Vict. c. 16. |
| Athlunkard Bridge - - | 9,850 - - | 2,311 4 10 | 3,850 - - | - - - | Act 46 & 47 Vict. c. 42. |
| Inland Navigation: | | | | | |
| Limerick Navigation - - | 15,200 - - | 5,531 5 - | - - - | 9,668 15 - | Act 50 & 51 Vict. c. 37. |
| Ulster Canal - - - - | 10,000 - - | - - - | 10,000 - - | - - - | Act 54 & 55 Vict. c. 59. |
| Public Buildings (Roman Catholic Chapels). | 35,000 - - | 33,046 2 1 | 1,953 17 11 | - - - | Treasury Letters, 28th March 1854; 18th December, 12th March, and 10th April 1855; 7th December 1859; 5th August 1864; and 11th December 1868. |
| Railways: | | | | | |
| Waterford and Wexford - | 53,000 - - | - - - | - - - | 38,000 - - | Act 56 & 57 Vict. c. 40. |
| Draperstown - - - - | 15,000 - - | 2,000 - - | 13,000 - - | - - - | Act 59 & 60 Vict. c. 42. |
| Clara and Banagher - - | 30,000 - - | 5,000 - - | 25,000 - - | - - - | Act 60 & 61 Vict. c. 51. |
| Ballycastle - - - - | 20,000 - - | 12,000 - - | 8,000 - - | - - - | |
| Giant's Causeway, Portrush and Bush Valley Railway and Tramway Company. | 10,000 - - | 6,725 - - | 3,275 - - | - - - | |
| | Carried forward - - £. | | 6,536,262 18 - | 47,668 15 - | |



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STATEMENT of Loan Advances which have been Remitted, &c.—*continued.*

| PURPOSES FOR WHICH ADVANCED. | AMOUNT Of Loan. | AMOUNT Repaid. | AMOUNT Remitted. | Net Amount outstanding against Borrowers in respect of Loans written off from the Assets of the Local Loans Fund. | Authority for Remission or Write-off. |
|---|---|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | |
| | Brought forward | - | 6,536,262 18 - | 47,668 15 - | |
| Harbours, Docks, &c. (74,836*l.* 3*s.* 3*d.*): | | | | | |
| Limerick Harbour - - - | 124,000 - - | 33,725 10 2 | 58,863 8 5 | - - - | Act 30 & 31 Vict. c. 53. |
| Galway Harbour - - - | 24,000 - - | 8,932 6 9 | 9,322 14 10 | - - - | Act 30 & 31 Vict. c. 56. |
| Ardglass Harbour - - - | 6,650 - - | - - | 6,650 - - | - - - | Act 40 & 41 Vict. c. 27. |
| Reclamation of Waste Lands - | 130,651 - - | 205 17 8 | - - - | 130,445 2 4 | Acts 51 & 52 Vict. c. 39, 55 & 56 Vict. c. 61, and 56 & 57 Vict. c. 40. |
| Labourers' Dwellings: | | | | | |
| Timothy Moore - - - | 424 17 6 | 7 - - | 417 17 6 | - - - | Act 48 & 49 Vict. c. 65. |
| Lough Allen Clay Works Company. | 220 - - | 2 4 3 | 217 15 9 | - - - | Act 49 & 50 Vict. c. 45. |
| William Harding - - - | 390 - - | 8 6 3 | - - - | 381 13 9 | Act 51 & 52 Vict. c. 39. |
| H. Kelly - - - - | 2,050 - - | 961 4 11 | 1,088 15 1 | - - - | Act 59 Vict. c. 2. |
| Joseph Gallagher - - - | 560 - - | 545 3 11 | 14 16 1 | - - - | Act 59 Vict. c. 2. |
| River Drainage and Navigation, 5 & 6 Vict. c. 89. | 2,082,052 7 3 | 874,447 1 9 | 1,207,582 5 7 | - - - | Acts 16 & 17 Vict. c. 130, 18 & 19 Vict. c. 110, 42 & 43 Vict. c. 35, 43 & 44 Vict. c. 1, and 46 & 47 Vict. c. 42. |
| River Drainage Maintenance - | 49,772 13 11 | 45,712 4 2 | 155 - - | - - - | Act 44 & 45 Vict. c. 38, s. 5. |
| River Drainage, 26 & 27 Vict. c. 88 | 834,577 10 6 | 309,077 4 10 | - - - | 5,011 14 10 | Acts 53 & 54 Vict. c. 50, 55 & 56 Vict. c. 61, 56 & 57 Vict. c. 40, 59 & 60 Vict. c. 42, 60 & 61 Vict. c. 51, and 61 & 62 Vict. c. 54. |
| Public Works Loans, 57 Geo. 3, c. 34 (177,911*l.* 13*s.* 5*d.*): | | | | | |
| Repairs to Parish Churches - | 1,015 7 9 | 315 15 9 | 699 12 - | - - - | Treasury Letter, 15th August 1834. |
| Roads, Ballymoney Cushenden | 1,967 16 3 | 1,025 8 11 | 942 7 4 | - - - | Treasury Letter, June 1843. |
| Roads, Dublin to Navan - | 9,507 13 10 | 2,364 11 4 | 1,143 2 6 | - - - | Act 18 & 19 Vict. c. 69. |
| Grand Canal Company - - | 97,670 9 1 | 10,000 - - | 87,670 9 1 | - - - | Act 7 & 8 Vict. c. 98. |
| Portumna Bridge - - - | 2,769 4 8 | 1,371 4 1 | 1,398 - 7 | - - - | Act 21 Vict. c. 23. |
| Limerick Bridge - - - | 55,384 12 4 | - - - | 55,384 12 4 | - - - | Act 30 & 31 Vict. c. 53. |
| Cork Street Improvements - | 18,076 18 6 | 4,376 18 6 | 13,700 - - | - - - | Act 40 & 41 Vict. c. 27. |
| Plassey Canal - - - | 1,504 12 4 | 591 12 6 | 912 19 10 | - - - | Act 40 & 41 Vict. c. 27. |
| County Mayo Court-houses - | 2,699 - - | 2,581 17 4 | 117 2 8 | - - - | Act 40 & 41 Vict. c. 27. |
| County Kilkenny, Roads - | 2,115 9 9 | 1,950 - 5 | 165 9 4 | - - - | Act 40 & 41 Vict. c. 27. |
| Youghal Bridge - - - | 10,000 - - | 222 2 3 | 9,777 17 9 | - - - | Act 42 & 43 Vict. c. 35. |
| Athlunkard Bridge - - | 6,000 - - | - - - | 6,000 - - | - - - | Act 46 & 47 Vict. c. 42. |
| Land Improvement, Preliminary Expenses. | 71,300 - - | 69,436 19 2 | 1,013 3 1 | 86 11 8 | Treasury Letters, 5th May 1858 and 26th September 1872; and Act 52 & 53 Vict. c. 71. |
| | - - - | - - - | - - - | 90 15 - | Act 60 & 61 Vict. c. 51. |
| Repairs of Fishery Piers: | | | | | |
| Killeany Pier - - - | 344 14 2 | - - - | 344 14 2 | - - - | Act 51 & 52 Vict. c. 39. Act 53 & 54 Vict. c. 50. |
| Gaols and Bridewells - - - | 892,758 6 9 | 890,830 1 - | 1,928 5 9 | - - - | Treasury Letter, 22nd February 1842; and Act 6 & 7 Vict. c. 32. |
| Lunatic Asylums Buildings - - | 2,391,529 2 1 | 1,451,773 14 1 | 12,183 - - | - - - | Treasury Letter, 18th December 1855. |
| Building Schools (350*l.* 15*s.* 4*d.*): | | | | | |
| Dundalk Endowed School - | 276 18 5 | 27 13 10 | 249 4 7 | - - - | Act 40 & 41 Vict. c. 27. |
| New Ross Endowed School - | 253 16 11 | 152 6 2 | 101 10 9 | - - - | Act 40 & 41 Vict. c. 27. |
| Land Improvement - - | 7,400 - - | 1,166 16 2 | - - - | 6,233 3 10 | Act 50 & 51 Vict. c. 37. |
| | 800 - - | 14 18 5 | - - - | 785 1 7 | Act 51 & 52 Vict. c. 39. |
| | 1,520 - - | 100 7 2 | - - - | 1,419 12 10 | Act 52 & 53 Vict. c. 71. |
| | 350 - - | 47 9 6 | - - - | 302 10 6 | Act 53 & 54 Vict. c. 50. |
| | 2,630 - - | 431 5 11 | - - - | 2,198 14 1 | Act 55 & 56 Vict. c. 61. |
| | 2,775 - - | 643 4 5 | - - - | 1,430 3 7 | Act 56 & 57 Vict. c. 40. |
| | 2,290 - - | 390 11 2 | - - - | 1,370 16 1 | Act 59 & 60 Vict. c. 42. |
| | 1,800 - - | 461 16 3 | - - - | 1,005 - 1 | Act 60 & 61 Vict. c. 51. |
| | 1,495 - - | 337 8 8 | - - - | 792 18 4 | Act 61 & 62 Vict. c. 54. |
| Land Law Act, 1881, s. 31 - | 590 - - | 23 6 9 | - - - | 566 13 3 | Act 51 & 52 Vict. c. 39. |
| | 380 - - | 27 12 - | - - - | 352 8 - | Act 52 & 53 Vict. c. 71. |
| | 655 - - | 60 9 4 | - - - | 554 6 11 | Act 53 & 54 Vict. c. 50. |
| | 1,549 - - | 124 14 7 | - - - | 1,366 19 9 | Act 56 & 57 Vict. c. 40. |
| | 705 - - | 413 8 - | - - - | 291 12 - | Act 57 Vict. c. 11. |
| | 526 - - | 82 14 10 | - - - | 443 5 2 | Act 59 Vict. c. 2. |
| | 1,102 - - | 227 9 1 | - - - | 864 15 4 | Act 59 & 60 Vict. c. 42. |
| | 1,835 - - | 248 9 8 | - - - | 1,525 16 3 | Act 60 & 61 Vict. c. 51. |
| | 665 - - | 53 6 6 | - - - | 611 13 6 | Act 61 & 62 Vict. c. 54. |
| Landlord and Tenant Act, 1870, 33 & 34 Vict. c. 46. | 412 - - | 207 6 9 | - - - | 204 13 3 | Act 59 & 60 Vict. c. 42. |
| | 2,598 - - | 1,166 17 9 | - - - | 1,431 2 3 | Act 60 & 61 Vict. c. 51. |
| *Totals, as shown in Columns 10 and 13 in the Account of the Commissioners of Public Works in Ireland, page 15* £ | | | *8,014,307 3 -* | *207,435 19 2* | |

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STATEMENT of Loan Advances which have been Remitted, &c.—*continued.*

| PURPOSES FOR WHICH ADVANCED. | AMOUNT Of Loan. | AMOUNT Repaid. | AMOUNT Remitted. | Net Amount outstanding against Borrowers in respect of Loans written off from the Assets of the Local Loans Fund. | Authority for Remission or Write-off. |
|---|---|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | |
| DETAILS OF COLUMN 12 IN THE ACCOUNT OF THE **IRISH LAND COMMISSION**, pages 16 and 17: | | | | | |
| Land Law (Ireland) Act, 1881: | | | | | |
| For purchases by tenants from their landlords (24th and 35th Sections). | 2,075 - - | 245 1 8 | - - - | 1,829 18 4 | Act 56 & 57 Vict. c. 40. |
| Purchase of Land (Ireland) Act, 1885. | 815 - - | 799 18 7 | - - - | 15 1 5 | Act 61 & 62 Vict. c. 54. |
| To tenants of the whole purchase money (2nd Section). | 2,500 - - | 2,348 19 8 | - - - | 151 - 4 | |
| Total, as shown in Column 12 in the Account of the Irish Land Commission, p. 17 - - - - | | | £. | 1,996 - 1 | |

DETAILS of Column 12 in the Account of the **FISHERY BOARD FOR SCOTLAND**, page 19.

| | AMOUNT Of Loan. | AMOUNT Repaid. | AMOUNT Remitted. | Net Amount outstanding against Borrowers in respect of Loans written off from the Assets of the Local Loans Fund. | Authority for Remission or Write-off. |
|---|---|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | |
| Loans to Fishermen under the Crofters' Holdings (Scotland) Act, 1886: | | | | | |
| Helmsdale District - - | 214 - - | 114 17 3 | - - - | 99 2 9 | Acts 55 & 56 Vict. c. 61, and 57 Vict. c. 11. |
| Lybster District - - - | 686 - - | 398 18 3 | - - - | 287 1 9 | Acts 55 & 56 Vict. c. 61, and 56 & 57 Vict. c. 40. |
| Wick District - - - | 5,244 - - | 3,172 3 8 | - - - | 2,071 16 4 | Acts 55 & 56 Vict. c. 61, 56 & 57 Vict. c. 40, 57 Vict. c. 11, 59 Vict. c. 2, 59 & 60 Vict. c. 42, 60 & 61 Vict. c. 51, and 61 & 62 Vict. c. 54. |
| Orkney District - - - | 189 - - | 67 11 3 | - - - | 121 8 9 | Act 57 Vict. c. 11. |
| Shetland District - - - | 776 - - | 447 1 1 | - - - | 328 18 11 | Acts 55 & 56 Vict. c. 61, 56 & 57 Vict. c. 40, and 57 Vict. c. 11. |
| Stornoway District - - | 4,017 2 9 | 2,011 15 2 | - - - | 2,005 7 7 | Acts 55 & 56 Vict. c. 61, 56 & 57 Vict. c. 40, 57 Vict. c. 11, 59 Vict. c. 2, 59 & 60 Vict. c. 42, 60 & 61 Vict. c. 51, and 61 & 62 Vict. c. 54. |
| Barra District - - - | 736 - - | 334 5 8 | - - - | 401 14 4 | Acts 55 & 56 Vict. c. 61, 56 & 57 Vict. c. 40, and 59 Vict. c. 2. |
| Loch Broom District - - | 458 - - | 189 10 2 | - - - | 268 9 10 | Acts 55 & 56 Vict. c. 61 and 61 & 62 Vict. c. 54. |
| Total, as shown in Column 12 in the Account of the Fishery Board for Scotland, p. 19 - - - | | | £. | 5,584 - 3 | |



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REPORT of the COMPTROLLER AND AUDITOR GENERAL on the ACCOUNTS of the LOCAL LOANS FUND, for the Year ended 31st March 1899, in pursuance of the NATIONAL DEBT AND LOCAL LOANS ACT, 1887 (50 & 51 Vict. c. 16).

## CAPITAL ACCOUNT.

Principal of Loans advanced and repaid.

1. THE total amount of the Loans advanced to the Lending Departments in the year 1898–99 was 5,439,694*l.*, whilst the repayments by them in respect of Principal during the same period amounted to 1,444,647*l.* 13*s.* 6*d.*, showing an excess of Advances over Repayments of 3,995,046*l.* 6*s.* 6*d.*

The amount advanced exceeds by 3,530,320*l.* the amount advanced in 1897–98, and this very large increase is attributable, as in the case of the increase in 1897–98, chiefly to the operation of the Public Works Loans Act, 1897 (60 & 61 Vict. c. 51, s. 1), under which the Commissioners were enabled to make loans at 2¾ per cent. interest.

Temporary loan.

2. The available balance of capital being insufficient to furnish the amount to be lent, sums amounting to 3,925,000*l.* were, from time to time, temporarily borrowed from Savings Bank Balances at 2*l.* 12*s.* 6*d.* per cent., with the sanction of the Treasury, under the provisions of the National Debt and Local Loans Act, 1887 (50 & 51 Vict. c. 16, s. 13 (5)). Of this amount 2,700,000*l.* is represented by the Local Loans Bonds mentioned in paragraph 11.

Parliamentary Grant.

3. Under the Public Works Loans Act, 1898 (61 & 62 Vict. c. 54), loans amounting to 1,691*l.* 8*s.* 5*d.* were written off in the year 1898–99, and are shown in the Capital Account as the Parliamentary Grant in respect of Bad Debts. The amount was provided for by a Vote taken upon a Supplementary Estimate, and is included in the Appropriation Accounts for Civil Services, 1898–99, Class VII., Vote 7.

Recovery on account of "loan written off."

4. A repayment of 178*l.* 1*s.* 4*d.* on account of a Loan by the Treasury (Menai Bridge) written off prior to 31st March 1888 by the Public Works Loans Act, 1887, was received in the year and credited to the Capital Account of the Fund.

Premium received.

5. The amount received in 1898–99 as "Premium on Loans paid off in advance" was 822*l.* 0*s.* 3*d.*, viz. :—

805*l.* 2*s.* 8*d.* in respect of 7,719*l.* 4*s.* 3*d.* repaid in advance to the Public Works Loan Commissioners, and 16*l.* 17*s.* 7*d.* in respect of 173*l.* 2*s.* 5*d.* similarly repaid to the Commissioners of Public Works, Ireland.

Balance overdrawn, Capital Account.

6. The balance on the Capital Account was overdrawn on 31st March 1899 to the extent of 75,207*l.* 9*s.* 11*d.*

## INCOME ACCOUNT.

Expenses of Management.

7. Payments were made during the year of 10,617*l.* 7*s.* 10*d.* to the Bank of England, and 477*l.* 2*s.* 10*d.* to the Bank of Ireland, in respect of the expenses of management of the Fund. A further expense has been incurred, amounting to 3,375*l.*, for stamp duty on Local Loans Bonds.

Expenses of Administration.

8. In pursuance of section 4 (2) of the Public Works Loans Act, 1897, the Treasury directed the payment to the Exchequer, out of the Fund, of a sum of 24,208*l.* 11*s.* 3*d.* in repayment of the expenses of the following Departments in connection with the administration of the Fund :—

| | £. | s. | d. |
|---|---|---|---|
| Treasury | 500 | – | – |
| Exchequer and Audit Department (Cost of Audit) | 1,006 | – | – |
| National Debt Office | 450 | – | – |
| Public Works Loan Commission | 6,465 | 2 | 2 |
| Fishery Board for Scotland | 126 | 16 | 10 |
| Commissioners of Public Works (Ireland) | 18,680 | – | – |
| Irish Land Commission | 8,000 | – | – |
| Inland Revenue | 19 | 19 | – |
| Chief Secretary for Ireland (Law Charges) | 1,410 | 6 | 5 |
| £ | 36,658 | 4 | 5 |
| *Less*—Paid into Exchequer by Public Works Loan Board, being amount by which Borrowers' Fees received by them in the year exceeded the sum (8,000*l.*) which was appropriated from that source in aid of their Vote | 12,449 | 13 | 2 |
| £ | 24,208 | 11 | 3 |

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9. After defraying the expenses of administration to the extent of 24,208*l.* 11*s.* 3*d.* there remained a surplus of Income over Expenditure of 128,046*l.* 11*s.* 2*d.*, to be carried to a separate account in accordance with section 4 (3) of the Act of 1897 and dealt with as therein directed. Excess of Income.

10. The sum of 48,183*l.* 5*s.* 7*d.*, which was referred to as excess of income in paragraph 13 of the Report on the Accounts for 1897–98, has been paid to the Local Loans Fund Surplus Income Account, and has been applied in the purchase of 43,654*l.* 3*s.* 3*d.*, 2¾ per cent. Consols.

## Local Loans Stock and Bonds Accounts.

11. Under Section 2 of the Public Works Loans Act, 1897, money for Local Loans may be raised by means of Stock issued at rates of interest and for periods fixed by the Treasury, instead of the rate and term prescribed by section 8 of the National Debt and Local Loans Act, 1887; or, money may be borrowed from the National Debt Commissioners by bond for such term and in such form as the Treasury direct. No new Stock has been created during 1898–99; but Local Loans Bonds, bearing interest at 2½ per cent. and having a currency of five years, have been issued to the extent of 2,700,000*l.* in respect of the temporary loans referred to in paragraph 2 of this Report. Transactions under altered conditions for raising money.

12. The balances of Local Loans Stock and Local Loans Bonds on 31st March 1899 amounted to 38,408,767*l.* 14*s.* 5*d.* and 2,700,000*l.* respectively. Balance of Stock.

## Loans in Arrear.

*Public Works Loan Commissioners, England:*

13. The Arrears of Principal, on 31st March 1899, (*i.e.*, the balances outstanding against borrowers in respect of advances which are considered to be assets of the Local Loans Fund) amounted to 81,568*l.* 19*s.* 0*d.*, and the Interest in arrear to 23,663*l.* 2*s.* 4*d.*, as compared with 87,920*l.* 19*s.* 6*d.* and 24,683*l.* 11*s.* 8*d.* respectively, on 31st March 1898. Loans in Arrear.

The decrease in the arrears of Principal is chiefly owing, as in previous years, to repayments in respect of the Battersea Park Loan.

The arrears on 31st March 1899 in respect of Loans under the Harbours and Passing Tolls Act, 1861, amounted to 46,091*l.* 15*s.* 2*d.* in respect of England and Wales, and 5,551*l.* 16*s.* 0*d.* in respect of Scotland.

These amounts are less than the arrears brought forward on 1st April 1898.

*Commissioners of Public Works, Ireland:*

| | £. | s. | d. |
|---|---|---|---|
| The Principal over-due on 31st March 1898 was - - | 327,486 | 12 | 1 |
| And on 31st March 1899 - - - - - - | 322,963 | 12 | 5 |
| Decrease - - | £. 4,522 | 19 | 8 |

The decrease includes 1,413*l.* 4*s.* 8*d.*, which forms part of the amount referred to in para. 3 as having been written off by statute.

| | £. | s. | d. |
|---|---|---|---|
| The Interest due on 31st March 1898 was - - - | 186,042 | 15 | 8 |
| And on 31st March 1899 - - - - - - | 191,443 | 15 | 1 |
| Increase - - | £. 5,400 | 19 | 5 |

The arrears upon the Loans for Railways have been decreased, and on the 31st March 1899 amounted to the following sums, viz.:— Railways.

| | £. | s. | d. |
|---|---|---|---|
| Principal - - - - - - - | 254,618 | 16 | 1 |
| Interest - - - - - - - | 153,780 | 9 | 6 |
| Total - - - | £. 408,399 | 5 | 7 |

against a total of 410,219*l.* 6*s.* 7*d.* outstanding on 31st March 1898.



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The following Statement compares the amount of principal and interest in arrear on the 31st March 1898 and 31st March 1899, omitting shillings and pence :—

| Railway. | Arrear, March 1898. | Arrear, March 1899. | Increase of Arrear. | Decrease of Arrear. |
|---|---|---|---|---|
| | £. | £. | £. | £. |
| 1. Southern - - - - - | 65,727 | 68,287 | 2,560 | — |
| 2. Waterford and Lismore - - | 122,116 | 126,923 | 4,807 | — |
| 3. Derry Central - - - - | 95,498 | 101,123 | 5,625 | — |
| 4. Sligo, Leitrim, and Northern Counties. | 51,881 | 33,334 | — | 18,547 |
| 5. Waterford and Wexford - - | 18,963 | 20,175 | 1,212 | — |
| 6. Letterkenny - - - - | 38,257 | 40,157 | 1,900 | — |
| 7. Limavady and Dungiven - - | 15,294 | 16,800 | 1,506 | — |
| 8. Letterkenny - - - - | 1,767 | 884 | — | 883 |
| 9. Clara and Banagher - - - | 716 | 716 | — | — |

The Waterford, Dungarvan, and Lismore Railway, in respect of which an arrear of 126,923*l.* is shown in the above Statement, has been transferred to the Fishguard and Rosslare Railways and Harbours Company under the powers conferred by the Act 61 & 62 Vict. c. cclii., in consideration of a sum of 93,000*l.* which is to be paid by the said Company. This amount is, in the first instance, in accordance with the Act, to be paid to the Treasury, and is to be accepted "in full discharge of all principal "moneys and interest and claims under the mortgage granted by the Waterford, "Dungarvan, and Lismore Railway Company." A similar amount, however, is to be ultimately repaid to the Fishguard Company on the completion of certain works specified in the Second Schedule to the Act.

Harbours, Docks, &c.

| The arrears upon Harbours, Docks, &c., amounted on— | £. | s. | d. |
|---|---|---|---|
| 31st March 1898 to - - - - - - - | 24,389 | 10 | 1 |
| And on 31st March 1899 to - - - - - | 28,914 | 6 | 5 |
| Increase - - - | £. 4,524 | 16 | 4 |

The following Statement compares the amount of Principal and Interest in arrear on the 31st March 1898 and 31st March 1899 respectively :—

| Harbour. | Arrear, March 1898. | Arrear, March 1899. | Increase of Arrear. | Decrease of Arrear. |
|---|---|---|---|---|
| | £. | £. | £. | £. |
| 1. Wicklow - - - - - | 8,563 | 9,103 | 540 | — |
| 2. Balbriggan - - - - | 1,650 | 1,650 | — | — |
| 3. Galway - - - - - | 5,395 | 5,395 | — | — |
| 4. Tralee - - - - - | 1,501 | 2,997 | 1,496 | — |
| 5. Galway - - - - - | 1,574 | 1,837 | 263 | — |
| 6. Arklow - - - - - | 486 | 850 | 364 | — |
| 7. Wicklow - - - - - | — | 1,502 | 1,502 | — |
| 8. Carrickfergus - - - - | 5,040 | 5,580 | 540 | — |
| 9. Moy - - - - - | 180 | — | — | 180 |

The Carrickfergus Harbour Loan, on account of which no repayment of principal has been made since the year 1893-94, is secured by a mortgage giving power to the Commissioners of Works, in default of due repayment, to apply for the appointment of a Receiver of the Harbour and Town Revenues. In reply to an enquiry, whether any steps are being taken to effect recovery, I have been informed that "the Accounts of the "Harbour Commissioners and Municipal Commissioners showed that the revenue from

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" the Harbour and Municipal property was insufficient to enable a payment on account " of Principal since 1893–94 " and that " no steps have been taken for the appointment " of a Receiver, the Board being satisfied that the expediture of both Harbour and Town " has been kept within reasonable limits."

The arrears upon the Loans granted for Labourers' Dwellings in Towns amounted to 1,483*l.* 14*s.* 3*d.* on 31st March 1898, and to 827*l.* 2*s.* 8*d.* on 31st March 1899. Labourers Dwellings in Towns.

Sums amounting to 1,710*l.* 2*s.* 0*d.* have been recovered in respect of a Loan of 3,000*l.* which was made in 1881 to R. D. Swaine, the property mortgaged as security having been sold with Treasury sanction. The balance of the Loan has, subsequently to the period of this Account, been written off under the Public Works Loans Act, 1899 (62 & 63 Vict. c. 31).

The arrears on Loans included under "Public Health" exhibit a decrease—and amounted on 31st March 1899 to 974*l.* 13*s.* 10*d.*, as contrasted with 1,528*l.* 3*s.* 2*d.* on 31st March 1898. Public Health.

The arrears upon the Loans for River (Arterial) Drainage (26 & 27 Vict. c. 88) were as follows, viz. :— River Drainage.

| | £. | s. | d. |
|---|---|---|---|
| On 31st March 1898 - - - - | 10,370 | 16 | 8 |
| On 31st March 1899 - - - - | 10,286 | 7 | 8 |
| Decrease - - - £. | 84 | 9 | – |

inclusive of a sum of 8*l.* 12*s.* 10*d.* written off within the year by the Public Works Loans Act, 1898.

The arrear on Loans granted under the Seed Supply Act, 1880, which was 10,357*l.* 0*s.* 11*d.* on 31st March 1898, has been decreased by repayments of 530*l.* 4*s.* 11*d.* to 9,826*l.* 16*s.* on 31st March 1899. With the approval of the Treasury, some indulgence has, for some years, been granted as regards pressing for payment of arrears in the case of these loans. Seed Supply Act, 1880.

The arrears are as follows :—

| | £. | s. | d. |
|---|---|---|---|
| Oughterard - - - - - - - - - | 274 | 12 | 8 |
| Westport - - - - - - - - - | 180 | 16 | 4 |
| Glenties - - - - - - - - - | 747 | 19 | 8 |
| Swinford - - - - - - - - - | 4,715 | 5 | – |
| Newport - - - - - - - - - | 247 | 3 | 11 |
| Dunfanaghy - - - - - - - - | 556 | 15 | 5 |
| Belmullet - - - - - - - - - | 1,107 | 4 | 6 |
| Clifden - - - - - - - - - | 515 | 11 | – |
| Cahirciveen - - - - - - - - | 1,481 | 7 | 6 |

The arrear on Loans granted under the Seed Supply Act, 1890, was 812*l.* 6*s.* 3*d.* on 31st March 1899, as on 31st March 1898, and was due from Belmullet Union. Seed Supply Act, 1890.

The arrear on Loans granted under the Seed Supply Act, 1895, which was 1,816*l.* 10*s.* on 31st March 1898, amounted to 1,703*l.* 4*s.* 9*d.* on 31st March 1899. The Unions in arrear were as follows :— Seed Supply Act, 1895.

| | £. | s. | d. |
|---|---|---|---|
| Belmullet - - - - - - - - - | 331 | 2 | – |
| Swinford - - - - - - - - - | 1,372 | 2 | 9 |

The arrears on Loans under the Labourers' Acts show an increase, and were as follows, viz. :— Labourers' Acts.

| | £. | s. | d. |
|---|---|---|---|
| On 31st March 1898 - - - - - - | 864 | 15 | 2 |
| On 31st March 1899 - - - - - - | 892 | 15 | 7 |
| Increase - - - £. | 28 | – | 5 |



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Land Improvement Loans.

The arrears on Land Improvement Loans were as follows, viz.:—

| | £. | s. | d. |
|---|---|---|---|
| On 31st March 1898 - - - - - - | 26,902 | 17 | 3 |
| On 31st March 1899 - - - - - - | 25,999 | 16 | 2 |
| Decrease - - - £. | 903 | 1 | 1 |

which includes a sum of 792*l.* 18*s.* 4*d.* written off within the year by the Public Works Loans Act, 1898.

Land Act, 1870.

The arrears upon Loans to Tenants under the provisions of the Land Act, 1870, were as follows, viz.:—

| | £. | s. | d. |
|---|---|---|---|
| On 31st March 1898 - - - - - - - | 7,562 | 14 | 9 |
| On 31st March 1899 - - - - - - - | 8,085 | 17 | 11 |
| Increase - - - £. | 523 | 3 | 2 |

Land Law Act, 1881.

The arrears upon Loans to Tenants under the provisions of the Land Law Act, 1881, continue to increase.

| | £. | s. | d. |
|---|---|---|---|
| On 31st March 1898 - - - - - - - | 15,916 | 13 | 1 |
| On 31st March 1899 - - - - - - - | 16,418 | 19 | 6 |
| Increase - - - £. | 502 | 6 | 5 |

This increase is exclusive of the sum of 611*l.* 13*s.* 6*d.*, which has been written off the assets of the Local Loans Fund within the period of the Account, under the provisions of the Public Works Loans Act, 1898.

*Irish Land Commissioners:*

The arrears on Loans granted by the Irish Land Commissioners were as follows, viz.:—

| | £. | s. | d. |
|---|---|---|---|
| On 31st March 1898 - - - - - - - | 16,185 | 18 | 6 |
| On 31st March 1899 - - - - - - - | 14,497 | 8 | 2 |
| Decrease - - - £. | 1,688 | 10 | 4 |

which, however, includes sums amounting to 166*l.* 1*s.* 9*d.* which have been written off within the year by the Public Works Loans Act, 1898.

On the Loan of 42,300*l.* to the Irish Land Purchase and Settlement Company (in 1887–88), now in liquidation, which has been mentioned in previous Reports, the arrears have decreased from 3,734*l.* 13*s* to 2,421*l.* 2*s.* 5*d.*

*Fishery Board, Scotland:*

Under the authority of the Public Works Loans Act, 1898, further sums amounting to 112*l.* 2*s.* 0*d.* have been written off in respect of the amount (30,111*l.* 16*s.* 7*d.*) advanced under the Crofters' Holdings (Scotland) Act, 1886, as Loans to Fishermen; the total amount of these loans so written off being 5,584*l.* 0*s.* 3*d.* The arrears on 31st March 1899 amounted to 2,870*l.* 15*s.* 6*d.*

*Richd. Mills,*
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Exchequer and Audit Department,
22 March 1900.

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LOCAL LOANS FUND.

# ACCOUNTS,
## 1898-99.

ACCOUNTS of RECEIPTS and PAYMENTS by the COMMISSIONERS FOR THE REDUCTION OF THE NATIONAL DEBT, in respect of the CAPITAL and INCOME of the LOCAL LOANS FUND, for the Year ended 31 March 1899; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

(*Presented pursuant to Act* 50 & 51 *Vict. c.* 16, *s.* 16.)

*Ordered, by* The House of Commons, *to be Printed,*
26 *April* 1900.

[*Price* 3*d.*]

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# NATIONAL DEBT.

RETURN showing (1) the Aggregate GROSS LIABILITIES of the STATE as represented by the NOMINAL FUNDED DEBT, ESTIMATED CAPITAL VALUE of TERMINABLE ANNUITIES, UNFUNDED DEBT and other LIABILITIES in respect of DEBT, the Estimated ASSETS, and the EXCHEQUER BALANCES at the close of each Financial Year, from 1835-36 to 1899-1900, both inclusive, and (2), the Gross and Net EXPENDITURE charged annually during that period against the PUBLIC REVENUE on Account of the NATIONAL DEBT, and other PAYMENTS connected with CAPITAL LIABILITIES (in continuation of Parliamentary Paper, [C. 9438], of Session 1899).

**Presented to the House of Commons by Command of Her Majesty.**

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## PREFATORY NOTES.

### I.

PART I. of this Return is an Account of the nominal capital liabilities of the State outstanding at the close of each financial year since 1835-36.

It shows not only the amount of Funded Debt, the estimated capital value in Stock of Terminable Annuities, and the amount of the Unfunded Debt; but likewise any other liabilities, which may be regarded as proper additions to be made in a statement of the total indebtedness of the nation.

The Account also gives those Assets of the State which admit of being calculated, such as sums advanced out of the Exchequer and repayable, the estimated capital value of the Suez Canal Shares, and the balance in the Exchequer.

### II.

Part II. of this Return is an Account of the total issues made in connection with capital liabilities in each year since 1835-36, which have been charged against the Revenue. The account, moreover, gives any receipts which are cognate to Debt services, and thus it shows the true charge in each year on the taxpayer in respect of the interest of the Debt and of repayments of capital. The details of these issues and receipts in 1899-1900 will be found in Appendix V.

The issues charged against the Revenue of the year do not, however, comprise all the Cash transactions affecting capital liabilities. Accordingly a further account is given in Appendix IV., which adds to those issues, (1) the amount of the Old Sinking Fund (if any) representing the surplus of the preceding year, (2) all sums taken out of the Exchequer balance which have been applied to Debt purposes, and (3) any other sums which, though not forming part of the Revenue, have gone to the discharge of Debt (like composition in respect of Stamp Duty and Land Tax Redemption. The same Appendix also shows the amount (if any) raised by creation of Debt, in order that the net result of the Debt transactions in Cash may be ascertained. In correspondence with the account of capital liabilities (Part I.), which states the amount of the Exchequer balance at the end of the year, supplementary columns are added to Appendix IV. to show by how much the balance has been increased or decreased in the year, and at the same time how far the receipts which have gone to increase the balance have been repayments involving a decrease of assets, and how far the payments which have gone to decrease the balance have been advances involving an increase of assets.

Notwithstanding that all such transactions are included in Appendix IV., it will be found that the amount by which the net liabilities are reduced does not correspond with the amount of money applied in redemption of Debt, less the amount (if any) raised by creation of Debt. In the first place, a given amount of Cash will cancel either a larger or a smaller amount of Stock, according as the Stock stands below or above par. In the second place, the full amount issued to the National Debt Commissioners in one year for redemption of Debt may not be actually so applied until the next year, as they do not always effect their purchases of Stock immediately on the receipt of the money. In the third place, the full consideration money for the Debt created in one year may not be received till after the close of that year.

### III.

The other Appendices to the Return are further complements to the principal accounts (Parts I. and II.).

1. Appendix I. shows in detail the gross capital liabilities and estimated assets of the State for the latest year.

2. Appendix II. shows in detail how the aggregate increases or decreases of the Funded Debt, the capital value of the Terminable Annuities, and the Unfunded Debt have been effected.

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3. Appendix III. is a statement of contingent or indirect liabilities of the State, consisting of Loans which, though primarily charged on other securities, have, pursuant to Acts of Parliament, the guarantee of the Consolidated Fund behind them for interest or principal or for both.

4. Appendix VI. contains brief notes on the principal operations of the Debt during the entire period to which the Return relates.

## IV.

| | £. |
|---|---|
| It will be seen from Part I. (p. 11) that the Gross Liabilities of the State | |
| which amounted on the 31st March 1899 to - - - - - - - | 635,040,965 |
| were increased (on balance) in the succeeding twelve months to - - | 639,165,265 |
| or by - - - - - - - - - - - - £. | 4,124,300 |

This net increase of Liabilities which took place in 1899-1900 is to be explained as follows:—

| 1. Funded Debt. | £. | £. |
|---|---|---|
| The Funded Debt which at the commencement of the year stood at - - | | 583,186,305 |
| was reduced— | £. | |
| (1) By cancellation in exchange for Terminable Annuities under the Finance Act, 1899 - - - - - - - | 28,000,000 | |
| (2) By operation of Life Annuities and Annuities for Terms of years - - - - - - - - - - - | 1,048,309 | |
| (3) By application of sums derived from Land Tax Redemption and Composition of Stamp Duty - - - | 207,097 | |
| (4) By application of the New Sinking Funds of 1898-99 and 1899-1900 - - - - - - - - - | 1,296,824 | |
| (5) By sundry means - - - - - - - - - | 27,177 | |
| | | 30,579,407 |
| to - - - - - - - - - - - - £. | | 552,606,898 |

| 2. Terminable Annuities. | |
|---|---|
| The estimated capital value of these Annuities stood on the 31st March 1899 at | 36,243,280 |
| and on the 31st March 1900 at - - - - - - - - - - | 60,238,885 |
| There was therefore a net increase of - - - - - - - - £. | 23,995,605 |

This increase is accounted for by the creation of new Terminable Annuities set up in exchange for cancelled Stock amounting, as above, to 28,000,000*l.*

| 3. The Unfunded Debt. | |
|---|---|
| The Unfunded Debt stood on the 31st March 1899 at - - - - - - | 8,133,000 |
| and on the 31st March 1900 at - - - - - - - - - - | 16,133,000 |
| There was therefore an increase of - - - - - - - - - £. | 8,000,000 |

which is due to the Treasury Bills issued in the year towards meeting expenses of the war in South Africa.



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| 4. Other Capital Liabilities. | | £. |
|---|---|---|
| The other capital liabilities at the commencement of the year stood at | | 7,478,380 |
| And at the end of the year | | 10,186,482 |
| There was therefore a net increase of | | 2,708,102 |
| On the one hand, additional borrowings in the year and accrued interest led to the following increases — | £. | |
| (1) Barracks Act, 1890— | | |
| Borrowed in the year | 150,000 | |
| Interest accrued thereon to 31st March | 1,378 | 151,378 |
| (2) Telegraph Acts, 1892 to 1899— | | |
| Borrowed in the year | 290,000 | |
| Interest accrued thereon to 31st March | 2,000 | 292,000 |
| (3) Uganda Railway Act, 1896— | | |
| Borrowed in the year | 1,034,000 | |
| Interest accrued thereon to 31st March | 11,053 | |
| Additional interest accrued on advances of preceding year | 49,217 | 1,094,270 |
| (4) Naval Works Acts, 1895 to 1899— | | |
| Borrowed in the year | 691,617 | |
| Interest accrued thereon to 31st March | 1,911 | 693,528 |
| (5) Royal Niger Company Act, 1899— | | |
| Borrowed in the year | 820,000 | |
| Interest accrued thereon to 31st March | 3,590 | 823,590 |
| (6) Public Offices (Whitehall) Site Act, 1897— | | |
| Borrowed in the year | — | |
| Additional interest accrued on advance of preceding year | 13,656 | 13,656 |
| Total Increases | | 3,068,422 |
| On the other hand, by the operation of Terminable Annuities, the following liabilities were reduced, viz.:— | | |
| (1) Russian-Dutch Loan Act, 1891 | 35,136 | |
| (2) Imperial Defence Act (Part I.), 1888 | 92,558 | |
| (3) Barracks Act, 1890 | 170,393 | |
| (4) Telegraph Acts, 1892 to 1899 | 58,131 | |
| (5) Uganda Railway Act, 1896 | 3,624 | |
| (6) Public Offices (Acquisition of Site) Act, 1895 | 478 | |
| Total Reduction | | 360,320 |
| Net Increase | £. | 2,708,102 |

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## SUMMARY.

| | | £. |
|---|---|---|
| 1. Reduction under: | | |
| Funded Debt | | 30,579,407 |
| 2. Increase under: | | |
| Terminable Annuities | 23,995,605 | |
| Unfunded Debt | 8,000,000 | |
| Other Capital Liabilities | 2,708,102 | |
| | | 34,703,707 |
| Net Increase of Gross Liabilities in 1899-1900 (as above) £. | | 4,124,300 |

Treasury Chambers,
4 August 1900.

E. W. HAMILTON.



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## PART I. (CAPITAL ACCOUNT).

RETURN showing the Aggregate GROSS LIABILITIES of the STATE as represented by the Nominal Amount of FUNDED DEBT, Estimated Capital Value of TERMINABLE ANNUITIES, UNFUNDED DEBT, and other Liabilities in respect of DEBT; the Estimated ASSETS and the EXCHEQUER BALANCES, at the Close of each Financial Year from 1835–36 to 1899–1900, both inclusive.

| At the Close of the Financial Year ending | Nominal Amount of Funded Debt. | Estimated Capital Value of Terminable Annuities. (a) | Unfunded Debt. | Total of Columns 1 to 3. | Other Capital Liabilities. | | | Aggregate *Gross* Liabilities of the State as represented by the Total of Columns 4 to 7. | Estimated Assets. | | Exchequer Balances at Banks of England and Ireland. | At the Close of the Financial Year ending |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Russian Dutch Loan. | South Sea Guarantee Fund and Public Debt of Scotland. | Estimated Amount of Trustee Savings Banks and Friendly Societies Deficiencies. | | Local Loans outstanding less 5 per cent. on the amount of Loans outstanding as an allowance for bad debts. | Other Assets. | | |
| | 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. | 11. | |
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | |
| 5 January 1836 | 760,294,554 | 60,697,517 | 30,082,585 | 851,074,656 | 1,663,886 | 610,023 | 125,032 | 853,473,597 | 7,373,997 | - - - | 6,069,458 | 5 January 1836 |
| „ 1837 | 763,227,871 | 59,230,337 | *27,674,575 | 850,132,783 | 1,643,087 | 587,323 | 938,798 | 853,301,991 | 7,607,024 | - - - | 6,049,373 | „ 1837 |
| „ 1838 | 763,630,552 | 57,261,447 | 25,282,175 | 846,174,174 | 1,622,288 | 578,198 | 35,439 | 848,410,099 | 7,769,797 | 22,000 | 4,127,973 | „ 1838 |
| „ 1839 | 762,771,224 | 56,166,224 | 25,460,725 | 844,398,173 | 1,601,489 | 562,071 | - - | 846,561,733 | 7,878,751 | 50,000 | 4,594,885 | „ 1839 |
| „ 1840 | 768,038,354 | 54,238,931 | †20,643,125 | 842,920,410 | 1,580,690 | 548,126 | 825,495 | 845,874,721 | 8,167,195 | 100,000 | 3,707,426 | „ 1840 |
| „ 1841 | 767,946,051 | 52,278,401 | 22,240,925 | 842,465,377 | 1,559,891 | 533,348 | 1,137,818 | 845,696,434 | 8,660,485 | 95,000 | 3,858,466 | „ 1841 |
| „ 1842 | 774,319,913 | 50,211,052 | †19,622,375 | 844,153,340 | 1,539,092 | 517,967 | 1,314,620 | 847,525,019 | 8,646,979 | 60,000 | ‡3,653,811 | „ 1842 |
| „ 1843 | 774,859,379 | 48,112,255 | 18,683,775 | 841,655,409 | 1,518,293 | 502,412 | 286,990 | 843,963,104 | 8,602,445 | 77,880 | 1,390,059 | „ 1843 |
| „ 1844 | 773,990,292 | 46,456,549 | 20,495,650 | 840,942,491 | 1,497,494 | 487,110 | - - | 842,927,095 | 8,619,256 | 172,880 | 4,716,019 | „ 1844 |
| „ 1845 | 771,069,858 | 46,520,875 | 18,793,550 | 836,384,283 | 1,476,695 | 248,550 | - - | 838,109,528 | 8,615,138 | 211,490 | 6,254,113 | „ 1845 |
| „ 1846 | 768,789,240 | 44,699,273 | 18,442,400 | 831,930,913 | 1,455,896 | 248,550 | 1,139,244 | 834,774,603 | 8,468,435 | 382,718 | 8,452,090 | „ 1846 |
| „ 1847 | 766,818,456 | 42,982,069 | 18,369,400 | 828,169,925 | 1,435,097 | 248,550 | 1,837,111 | 831,690,683 | 9,544,508 | 252,781 | 9,131,282 | „ 1847 |
| „ 1848 | 774,712,855 | 40,316,533 | 17,974,500 | 833,003,888 | 1,414,298 | 248,550 | 5,472,068 | 840,138,804 | § 12,292,942 | 135,747 | 8,457,691 | „ 1848 |

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| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| " | 1849 | 776,405,435 | 38,231,035 | 17,794,700 | 832,491,170 | 1,393,400 | 248,550 | 4,613,295 | 838,746,514 | 13,435,071 | 117,213 | ‡8,105,562 | " 1849 |
| " | 1850 | 775,734,579 | 36,445,355 | 17,758,700 | 829,938,634 | 1,372,700 | 248,550 | 2,746,325 | 834,306,209 | 14,407,726 | 147,213 | 9,748,540 | " 1850 |
| " | 1851 | 771,967,222 | 35,158,880 | 17,756,600 | 824,882,702 | 1,351,901 | - - | 1,644,718 | 827,879,321 | 15,364,207 | 177,213 | 9,245,676 | " 1851 |
| " | 1852 | 767,946,655 | 33,219,436 | 17,742,800 | 818,908,891 | 1,331,102 | - - | 1,266,929 | 821,506,922 | 16,291,732 | 90,000 | 8,381,637 | " 1852 |
| " | 1853 | 764,541,296 | 31,862,144 | 17,742,500 | 814,145,940 | 1,310,303 | - - | 285,257 | 815,741,500 | 16,488,949 | 290,000 | 8,841,822 | " 1853 |
| " | 1854 | 758,364,581 | 29,837,673 | 16,024,100 | 804,226,354 | 1,289,504 | - - | 2,643,176 | 808,159,034 | 13,197,747 | 248,030 | 4,485,230 | " 1854 |
| Quarter to 5 April | 1854 | 756,175,381 | 28,803,224 | ‖16,798,700 | 801,777,305 | 1,289,504 | - - | 2,643,176 | 805,709,985 | § 13,307,387 | 248,030 | 2,778,448 | Quarter to 5 April 1854 |
| Financial year ending 31 March | 1855 | 755,589,176 | 27,529,553 | ¶24,151,400 | 807,270,129 | 1,268,705 | - - | 4,443,672 | 812,982,506 | 13,620,195 | 98,030 | 3,949,775 | Financial year ending 31 March 1855 |
| " | 1856 | 779,415,291 | 27,763,301 | †27,124,900 | 834,303,492 | 1,247,906 | - - | 5,181,050 | 840,732,448 | 13,534,164 | 1,195,530 | ‡5,600,621 | " 1856 |
| " | 1857 | 783,962,794 | 25,192,803 | 27,989,000 | 837,144,597 | 1,227,107 | - - | 4,076,778 | 842,448,482 | 13,568,741 | 2,183,080 | 8,668,371 | " 1857 |
| " | 1858 | 782,941,832 | 22,679,203 | 25,911,500 | 831,532,535 | 1,206,308 | - - | 5,186,113 | 837,924,956 | 13,349,187 | 2,062,271 | 6,657,802 | " 1858 |
| " | 1859 | 790,480,719 | 20,205,469 | 18,277,400 | 828,963,588 | 1,185,509 | - - | 3,099,714 | 833,248,811 | 13,218,675 | 2,161,041 | 7,789,083 | " 1859 |
| " | 1860 | 789,718,208 | 17,207,307 | 16,228,300 | 823,153,815 | 1,164,710 | - - | 3,469,643 | 827,788,168 | 12,764,894 | 2,119,168 | 7,972,864 | " 1860 |
| " | 1861 | 788,970,719 | 16,542,181 | 16,689,000 | 822,201,900 | 1,143,911 | - - | 4,741,974 | 828,087,785 | 12,120,827 | 2,086,635 | 6,672,132 | " 1861 |
| " | 1862 | 788,229,617 | 16,898,994 | 16,517,900 | 821,646,511 | 1,123,112 | - - | 4,703,095 | 827,472,718 | 12,228,717 | 2,013,420 | 5,288,676 | " 1862 |

(*a*) The Capital Value of all the Annuities in this column is computed in 3 per Cent. Stock, at Par, down to the 31st March 1888, inclusive.

* Exclusive of 368,000*l.* Exchequer Bills purchased for cancellation, but not formally cancelled.

† The Statement of Unfunded Debt at the close of these years is exclusive of certain Bills which, although not cancelled until the following years, were covered by Stock created for their conversion, and included in the Funded Debt.

§ The Assets in the years ended 5th January 1848 and 1854 were reduced by the partial remission of several large loans, but in the former year the reduction fell far short of the increase caused by additional loans.

‖ Including 790,000*l.* Ways and Means Advances outstanding.

¶ Including 1,000,000*l.* Ways and Means Advances outstanding.

‡ For the purpose of comparison, the following additions should be made to the Exchequer Balances (Col. 11), owing to there not being received within the year the full consideration money for Debt created, viz.:—

| | £. |
|---|---|
| Year ended 5th January 1842 - - - - - - - - | 1,614,394 |
| " " 1849 - - - - - - - - | 395,687 |
| " 31st March 1856 - - - - - - - - | 1,340,000 |

**NOTE.—A reference to Appendices II. and VI. will explain the principal variations in the Debt from year to year.**



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## PART I. (CAPITAL ACCOUNT)—*continued.*

RETURN showing the Aggregate Gross Liabilities of the State as represented by the Nominal Amount of Funded Debt, Estimated Capital Value of Terminable Annuities, Unfunded Debt, and other Liabilities in respect of Debt; the Estimated Assets and the Exchequer Balances, at the Close of each Financial Year from 1835–36 to 1899–1900, both inclusive—*continued.*

| At the Close of the Financial Year ending | Nominal Amount of Funded Debt. | Estimated Capital Value of Terminable Annuities. (*a*) | Unfunded Debt. | Total of Columns 1 to 3. | Other Capital Liabilities. | | | Aggregate *Gross* Liabilities of the State as represented by the Total of Columns 4 to 8. | Estimated Assets. | | | Exchequer Balances at Banks of England and Ireland. | At the Close of the Financial Year ending |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Russian Dutch Loan. | Estimated Liability in respect of Sums borrowed under Imperial Defence Act, 1888. Part I. | Estimated Amount of Trustee Savings Banks and Friendly Societies Deficiencies. | | Local Loans outstanding less 5 per cent. on the amount of Loans outstanding as an allowance for bad debts. | Value of Suez Canal Shares purchased in 1876, nominal till 1893–94 and estimated market value on 31st March subsequently. | Other Assets. | | |
| | 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. | 11. | 12. | |
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | |
| 31 March 1863 | 787,422,927 | 18,073,831 | 16,495,400 | 821,992,158 | 1,102,313 | - - | 4,996,149 | **828,090,620** | 11,706,078 | — | 2,386,734 | 7,263,839 | 31 March 1863 |
| „ 1864 | 781,712,401 | 23,336,209 | 13,136,000 | 818,184,610 | 1,081,514 | - - | 3,409,792 | **822,675,916** | 11,790,792 | — | 2,357,394 | 7,352,548 | „ 1864 |
| „ 1865 | 780,202,103 | 22,843,092 | 10,742,500 | 813,787,695 | 1,060,715 | - - | 3,615,402 | **818,463,812** | 12,285,600 | — | 2,437,168 | 7,690,922 | „ 1865 |
| „ 1866 | 773,941,189 | 22,395,428 | 8,187,700 | 804,524,317 | 1,039,916 | - - | 3,871,137 | **809,435,370** | 12,522,245 | — | 2,236,029 | 5,851,314 | „ 1866 |
| „ 1867 | 770,188,624 | 24,064,989 | 7,956,800 | 802,210,413 | 1,019,117 | - - | 4,155,312 | **807,384,842** | 13,278,101 | — | 2,223,949 | 7,294,151 | „ 1867 |
| „ 1868 | 741,844,980 | 50,083,583 | 7,911,100 | 799,839,663 | 998,318 | - - | 3,594,499 | **804,432,480** | 13,324,100 | — | 2,310,898 | 4,781,846 | „ 1868 |
| „ 1869 | 741,112,640 | 48,777,507 | *9,896,100 | 799,786,247 | 977,519 | - - | 3,694,744 | **804,458,510** | 13,550,621 | — | 2,196,849 | 4,707,259 | „ 1869 |
| „ 1870 | 741,514,681 | 46,633,630 | 6,761,500 | 794,909,811 | 956,720 | - - | 3,778,170 | **799,644,701** | 13,526,974 | — | 2,310,891 | 8,606,648 | „ 1870 |
| „ 1871 | 732,043,270 | 51,050,196 | 6,091,000 | 789,184,466 | 935,921 | - - | 4,007,693 | **794,128,080** | 13,458,228 | — | 2,261,966 | 7,023,435 | „ 1871 |
| „ 1872 | 731,756,962 | 49,013,769 | 5,155,100 | 785,925,831 | 915,122 | - - | 4,081,087 | **790,922,040** | 13,184,140 | — | 2,214,974 | 9,342,652 | „ 1872 |
| „ 1873 | 727,374,082 | 47,018,928 | 4,829,100 | 779,222,110 | 894,323 | - | 4,269,635 | **784,386,068** | 13,215,174 | — | 2,325,046 | 11,992,705 | „ 1873 |
| „ 1874 | 723,514,005 | 44,941,333 | 4,479,600 | 772,934,938 | 873,524 | - - | 4,382,232 | **778,190,694** | 14,666,200 | — | 2,385,530 | 7,442,854 | „ 1874 |
| „ 1875 | 714,797,715 | 48,908,742 | 5,239,300 | 768,945,757 | 852,725 | - - | 4,552,421 | **774,350,903** | 16,449 574 | — | 2,281,792 | 6,265,322 | „ 1875 |

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| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| „ | 1876 | 713,657,517 | 45,847,366 | 11,401,800 | 770,906,683 | 831,926 | - | - | 4,457,882 | **776,196,491** | 19,220,013 | 3,532,040 | 2,144,777 | †5,119,587 | „ 1876 |
| „ | 1877 | 712,621,355 | 43,449,568 | 13,943,800 | 770,014,723 | 811,127 | - | - | 4,521,727 | **775,347,577** | 21,812,523 | 3,532,040 | 2,231,637 | 5,988,650 | „ 1877 |
| „ | 1878 | 710,843,007 | 40,705,718 | 20,603,000 | 772,151,725 | 790,328 | - | - | 4,386,368 | **777,328,421** | § 24,659,301 | 3,532,040 | 2,037,123 | 6,243,889 | „ 1878 |
| „ | 1879 | 709,430,593 | 37,664,369 | 25,870,100 | 772,965,062 | 769,529 | - | - | 4,583,433 | **778,318,024** | 27,095,498 | 3,532,040 | 2,041,264 | 6,915,756 | „ 1879 |
| „ | 1880 | 710,476,359 | 33,784,649 | *27,344,900 | 771,605,908 | 748,730 | - | - | 4,149,701 | **776,504,339** | § 29,331,669 | 3,532,040 | 4,139,025 | 3,273,429 | „ 1880 |
| „ | 1881 | 709,078,526 | 34,988,435 | 22,077,500 | 766,144,461 | 727,931 | - | - | 3,900,541 | **770,772,933** | 28,513,754 | 3,532,040 | 4,057,123 | 5,923,662 | „ 1881 |
| „ | 1882 | 709,498,547 | 33,181,875 | 18,007,700 | 760,688,122 | 707,132 | - | - | 2,144,562 | **763,539,816** | § 27,159,510 | 3,532,040 | ‡‡ 2,208,425 | 5,976,585 | „ 1882 |
| „ | 1883 | 712,698,994 | 27,570,876 | 14,185,400 | 754,455,270 | 686,333 | - | - | 1,804,417 | **756,946,020** | 26,587,337 | 3,532,040 | 1,891,819 | 6,972,730 | „ 1883 |
| „ | 1884 | 640,631,095 | 91,682,269 | 14,110,600 | 746,423,964 | 665,534 | - | - | 2,124,833 | **749,214,331** | 26,305,445 | 3,532,040 | 1,808,616 | 5,632,569 | „ 1884 |
| „ | 1885 | 640,181,896 | 86,115,658 | 14,033,100 | 740,330,654 | 644,735 | - | - | 2,149,300 | **743,124,689** | 25,961,617 | 3,532,040 | 1,740,496 | 4,993,207 | „ 1885 |
| „ | 1886 | 638,849,694 | 85,829,917 | 17,602,800 | 742,282,411 | 623,936 | - | - | 2,133,497 | **745,039,844** | 25,908,815 | 3,532,040 | 2,144,009 | 5,625,944 | „ 1886 |
| „ | 1887 | 637,637,640 | 81,123,148 | 17,517,900 | 736,278,688 | 603,137 | - | - | 1,897,351 | **738,779,176** | 26,349,613 | 3,532,040 | 2,100,814 | 5,950,107 | „ 1887 |
| „ | 1888 | 609,740,743 | 78,449,230 | 17,385,100 | 705,575,073 | 582,338 | - | - | 570,170 | **706,727,581** | — | 3,532,040 | 1,990,877 | 7,647,072 | „ 1888 |
| „ | 1889 | 607,057,811 | ‡75,279,438 | 16,093,322 | 698,430,571 | 561,539 | - | - | 308,659 | **699,300,769** | — | 3,532,040 | 1,779,096 | 5,592,002 | „ 1889 |
| „ | 1890 | 585,959,852 | 71,731,869 | 32,252,305 | 689,944,026 | 540,740 | - | - | 179,072 | **690,663,838** | — | 3,532,040 | 2,177,648 | 5,220,261 | „ 1890 |
| „ | 1891 | 579,472,082 | 68,458,798 | 36,140,079 | 684,070,959 | 519,940 | | 797,780 | 565,339 | **685,954,018** | — | 3,532,040 | 1,740,397 | 6,370,897 | „ 1891 |

(*a*) The Capital Value of all the Annuities in this column is computed in 3 per Cent. Stock, at Par, down to the 31st March 1888, inclusive. Subsequently, in consequence of the passing of the National Debt (Conversion) Act, 1888 (51 Vict. c. 2), the valuation of the Annuities is based with reference to 2¾ per Cent. Consols.

* Including 1,000,000*l.* Ways and Means Advances outstanding in the years ended 31st March 1869 and 1880.

† Had the full consideration money for the Exchequer Bonds created in 1875–76 for the purchase of the Suez Canal Shares been received before the 1st April 1876, the balance in the Exchequer on the 31st March 1876 would have been larger by 700,000*l.* (*See* Appendix IV., page 25, col. 9.)

§ The Assets in 1877–78, 1879–80, and 1881–82, were reduced by the deduction of a large accumulation of "Irrecoverable Loans," of which the abandonment was authorised in those years

‡‡ The Indian Government was released of its obligation to repay the loan of 2,000,000*l.* made in 1879.

**NOTE.—A reference to Appendices II. and VI. will explain the principal variations in the Debt from year to year.**



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## PART I. (CAPITAL ACCOUNT)—*continued.*

RETURN showing the Aggregate Gross Liabilities of the State as represented by the Nominal Amount of Funded Debt, Estimated Capital Value of Terminable Annuities, Unfunded Debt, and other Liabilities in respect of Debt; the Estimated Assets and the Exchequer Balances, at the Close of each Financial Year from 1835–36 to 1899–1900, both inclusive—*continued.*

| At the Close of the Financial Year ending | Nominal Amount of Funded Debt. | Estimated Capital Value of Terminable Annuities. (*) | Unfunded Debt. | Total of Columns 1 to 3. | Other Capital Liabilities. Estimated Liability in respect of Sums borrowed under: (a) Imperial Defence Act, 1888. Part I. (b) Russian Dutch Loan Act, 1891. | (c) Barracks Act, 1890. (d) Naval Works Acts, 1895 and 1899. | (e) Telegraph Acts, 1892 to 1899. (f) Uganda Railway Act, 1896. | (g) Public Offices (Acquisition of Site) Act, 1895. (h) Public Offices (Whitehall) Site Act, 1897. (j) Royal Niger Company Act, 1899. | Estimated Amount of Trustee Savings Banks and Friendly Societies Deficiencies. | Aggregate *Gross* Liabilities of the State as represented by the Total of Columns 4 to 9. | Estimated Assets. Value of Suez Canal Shares purchased in 1876, nominal till 1893–94 and estimated market value on 31st March subsequently. | Other Assets. | Exchequer Balances at Banks of England and Ireland. | At the Close of the Financial Year ending |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. | 11. | 12. | 13. | |
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | |
| 31 March 1892 | 577,944,665 | 64,421,912 | 35,312,994 | 677,679,571 | (a) 764,558<br>(b) 531,359 | —<br>— | —<br>— | —<br>— | 1,566,279 | **680,541,767** | 3,532,040 | 1,677,388 | 6,255,169 | 31 March 1892 |
| „ 1893 | †589,533,082 | 60,761,490 | 20,748,270 | 671,042,842 | (a) 689,299<br>(b) 502,779 | (c) 542,544<br>— | (e) 86,474<br>— | —<br>— | 783,626 | **673,647,564** | 3,532,040 | 1,682,752 | 5,082,535 | „ 1893 |
| „ 1894 | 587,631,096 | 57,076,898 | §21,446,300 | 666,154,294 | (a) 611,783<br>(b) 473,353 | (c) 1,215,754<br>— | (e) 249,887<br>— | —<br>— | 398,953 | **669,104,024** | 3,532,040 | 1,408,843 | §5,977,119 | „ 1894 |
| „ 1895 | 586,015,919 | 53,582,722 | 17,400,300 | 656,998,941 | (a) 531,941<br>(b) 443,045 | (c) 1,856,210<br>— | (e) 330,470<br>— | —<br>— | — | **660,160,607** | 23,893,000 | 1,216,616 | 6,300,827 | „ 1895 |
| „ 1896 | 589,146,878 | 49,351,465 | 9,975,800 | 648,474,143 | (a) 449,705<br>(b) 411,827 | (c) 2,387,362<br>(d) 380,955 | (e) 436,113<br>— | —<br>— | — | **652,540,105** | 22,627,000 | 939,354 | (**) 8,975,201 | „ 1896 |
| „ 1897 | 587,698,732 | 44,941,947 | 8,133,000 | 640,773,679 | (a) 365,000<br>(b) 379,672 | (c) 2,267,054<br>— | (e) 975,132<br>(f) 149,310 | —<br>— | — | **644,909,847** | 22,299,000 | 970,905 | (**) 9,867,135 | „ 1897 |

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| | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| „ | 1898 | 585,787,624 | 40,515,080 | 8,133,000 | 634,435,704 | (a) 277,756<br>(b) 846,554 | (c) 2,134,385<br>— | (e) 926,206<br>(f) 145,877 | —<br>— | — | — | ‡ 638,266,482 | 24,435,000 | 806,799 | (**) 10,918,422 | „ 1898 |
| „ | 1899 | 583,186,305 | 36,243,280 | 8,133,000 | 627,562,585 | (a) 187,893<br>(b) 312,441 | (c) 2,829,029<br>— | (e) 1,222,276<br>(f) 1,969,722 | (g) 455,381<br>(h) 501,638 | — | — | 635,040,965 | 26,451,000 | 703,961 | (**) 8,919,173 | „ 1899 |
| „ | 1900 | 552,606,898 | 60,238,885 | 16,133,000 | 628,978,783 | (a) 95,335<br>(b) 277,305 | (c) 2,810,014<br>(d) 693,528 | (e) 1,456,145<br>(f) 3,060,368 | (g) 454,903<br>(h) 515,294<br>(j) 823,590 | ¶ | — | ‖ 639,165,265 | 24,312,000 | 868,461 | ✠3,517,047 | „ 1900 |

(*) From 31st March 1889, inclusive, the Capital Value of all the Annuities in this column is computed in 2¾ per Cent. Consols. (*See also* Appendix I.)

† *See* Appendix VI., page 34.

§ Including 750,000*l.*, borrowed in aid of Ways and Means, outstanding on the 31st March 1894, but repaid on the 5th April 1894.

¶ On the 20th November 1899 the assets, held by the National Debt Commissioners, on account of Trustee Savings Banks, when valued at the price of the day, exceeded the liabilities by 1,174,039*l.*, and those held on account of Friendly Societies by 28,690*l.*

‖ *See* Appendix I. for details.

| | On 31st March | | | |
|---|---|---|---|---|
| | 1896. | 1897. | 1898. | 1899. |
| (**) The Exchequer Balance on the 31st March 1896, 1897, 1898, and 1899, respectively included— | £ | £ | £ | £ |
| (1) Capital of Suez Canal Shares drawn and paid off - - - | 64,138 | 67,606 | 74,070 | — |
| (2) The Surplus Revenue for 1895–96, made applicable to the expenditure under the Naval Works Act, 1896 (59 Vict. c. 6) - | 4,209,472 | 2,444,382 | 1,848,382 | 768,382 |
| (3) The Surplus Revenue for 1896–97, made applicable to the expenditure under the Military Works Act, 1897 (60 Vict. c. 7) | -- | 2,473,216 | 1,723,216 | 1,093,216 |
| (4) Portion of the Surplus Revenue for 1897–98, made applicable to expenditure under the Public Buildings Expenses Act, 1898 - | — | — | 2,550,000 | — |
| (5) Balance of the Surplus Revenue for 1897–98 - - - - | -- | — | 1,128,010 | — |
| (6) Surplus Revenue for 1898–99 - - - - - - - - | — | — | — | 185,958 |
| | 4,273,610 | 4,985,204 | 7,323,678 | 2,047,556 |
| The balance would have been larger had there not been issued and temporarily advanced out of the Exchequer— | | | | |
| (1) Under the Telegraph Acts, 1892 and 1896 - - - - - - | 459,114 | 50,000 | 210,000 | — |
| (2) „ Naval Works Act, 1895 - - - - - - - | 485,000 | — | — | — |
| (3) „ Barracks Act, 1890 - - - - - - - - | — | 320,000 | 620,000 | — |
| (4) „ Uganda Railway Act, 1896 - - - - - - | — | 219,000 | 814,000 | — |
| (5) „ Public Offices (Acquisition of Site) Act, 1895 - - | -- | 95,000 | 420,000 | — |
| (6) „ Public Offices (Whitehall) Site Act, 1897 - - - | — | — | 25,000 | — |
| | 944,114 | 684,000 | 2,089,000 | — |

✠ This balance includes 2,550,000*l.* received into the Exchequer on 30th March 1900, being the amount of the deposit and first instalment of the War Loan issued under Act 63 Vict. 2 (Session 1900). As the securities to be created on account of the War Loan were to bear date 6th April 1900, the Loan finds no place in the National Debt Account of the year ending 31st March 1900.

**NOTE.—A reference to Appendices II. and VI. will explain the principal variations in the Debt from year to year.**



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## PART II. (CASH ACCOUNT.)

RETURN showing the *Gross* and *Net* EXPENDITURE Charged against the PUBLIC REVENUE on Account of the NATIONAL DEBT, and other PAYMENTS connected with CAPITAL LIABILITIES, in each Financial Year from 1836–37 to 1899–1900, inclusive.

| FINANCIAL YEAR ENDING | Issues on Account of Interest and Management. | Issues on Account of Capital. | TOTAL Issues. | SUNDRY RECEIPTS TO BE SET OFF | | NET EXPENDITURE | | TOTAL of Columns 6 and 7. |
|---|---|---|---|---|---|---|---|---|
| | | | | Against the Issues on Account of Interest and Management. | Against the Issues on Account of Capital. | Representing Interest and Management | Representing Repayment of Capital. | |
| | 1. | 2. | 3. | 4. | 5. | 6. | 7. | |
| | £. | £. | £. | £. | £. | £. | £. | £. |
| 5 January 1836 | 26,969,802 | 1,777,699 | 28,747,501 | 81,348 | — | 26,888,454 | 1,777,699 | 28,666,153 |
| „ 1837 | 27,685,861 | 1,889,166 | 29,575,027 | 120,239 | — | 27,565,622 | 1,889,166 | 29,454,788 |
| „ 1838 | 27,747,819 | 1,939,499 | 29,687,318 | 120,110 | — | 27,627,709 | 1,939,499 | 29,567,208 |
| „ 1839 | 27,532,573 | 1,980,056 | 29,512,629 | 120,000 | — | 27,412,573 | 1,980,056 | 29,392,629 |
| „ 1840 | 27,613,478 | 2,112,567 | 29,726,045 | 121,254 | — | 27,492,224 | 2,112,567 | 29,604,791 |
| „ 1841 | 27,461,081 | 2,144,926 | 29,606,007 | 122,638 | — | 27,338,443 | 2,144,926 | 29,483,369 |
| „ 1842 | 27,816,638 | 2,041,811 | 29,858,449 | 120,090 | — | 27,696,548 | 2,041,811 | 29,738,359 |
| „ 1843 | 27,609,181 | 2,102,797 | 29,711,978 | 120,064 | — | 27,489,117 | 2,102,797 | 29,591,914 |
| „ 1844 | 27,461,880 | 2,019,495 | 29,481,375 | 120,000 | 2,924 | 27,341,880 | 2,016,571 | 29,358,451 |
| „ 1845 | 28,534,190 | 2,408,849 | 30,943,039 | 120,149 | — | 28,414,041 | 2,408,849 | 30,822,890 |
| „ 1846 | 26,579,173 | 2,133,034 | 28,712,207 | 120,080 | 1,045 | 26,459,093 | 2,131,989 | 28,591,082 |
| „ 1847 | 26,228,983 | 2,136,068 | 28,365,051 | 120,354 | 206 | 26,108,629 | 2,135,862 | 28,244,491 |
| „ 1848 | 26,339,419 | 2,192,015 | 28,531,434 | 120,000 | — | 26,219,419 | 2,192,015 | 28,411,434 |
| „ 1849 | 26,681,543 | 2,174,680 | 28,856,223 | 120,000 | — | 26,561,543 | 2,174,680 | 28,736,223 |
| „ 1850 | 26,358,818 | 2,180,237 | 28,539,055 | 120,000 | — | 26,238,818 | 2,180,237 | 28,419,055 |
| „ 1851 | 26,160,490 | 2,498,833 | 28,659,323 | 120,000 | — | 26,040,490 | 2,498,833 | 28,539,323 |
| „ 1852 | 25,959,020 | 2,363,047 | 28,322,067 | 120,263 | — | 25,838,757 | 2,363,047 | 28,201,804 |
| „ 1853 | 25,652,064 | 2,468,942 | 28,121,006 | 120,566 | — | 25,531,498 | 2,468,942 | 28,000,440 |
| „ 1854 | 25,622,024 | 2,533,985 | 28,156,009 | 120,000 | — | 25,502,024 | 2,533,985 | 28,036,009 |
| Quarter to 5 April 1854 | 6,039,174 | 453,917 | 6,493,091 | 14,759 | — | 6,024,415 | 453,917 | 6,478,332 |
| Financial Year ending 31 March 1855 | 25,419,700 | 2,670,244 | 28,089,944 | 157,431 | — | 25,262,269 | 2,670,244 | 27,932,513 |
| „ 1856 | 25,544,978 | 2,759,356 | 28,304,334 | 179,352 | — | 25,365,626 | 2,759,356 | 28,124,982 |
| „ 1857 | 25,982,461 | 2,916,190 | 28,898,651 | 124,996 | — | 25,857,465 | 2,916,190 | 28,773,655 |
| „ 1858 | 25,787,738 | 3,061,966 | 28,849,704 | 133,327 | — | 25,654,411 | 3,061,966 | 28,716,377 |
| „ 1859 | 25,482,926 | 3,186,691 | 28,669,617 | 144,777 | — | 25,338,149 | 3,186,691 | 28,524,840 |
| „ 1860 | 25,240,643 | 3,618,569 | 28,859,212 | 128,078 | — | 25,112,565 | 3,618,569 | 28,731,134 |
| „ 1861 | 25,036,135 | 1,403,104 | 26,439,239 | 128,078 | — | 24,908,057 | 1,403,104 | 26,311,161 |
| „ 1862 | 25,128,987 | 1,304,870 | 26,433,857 | 130,575 | — | 24,998,412 | 1,304,870 | 26,303,282 |
| „ 1863 | 24,976,222 | 1,359,198 | 26,335,420 | 145,113 | 3,617 | 24,831,109 | 1,355,581 | 26,186,690 |
| „ 1864 | 24,897,383 | 1,417,347 | 26,314,730 | 152,460 | 3,744 | 24,744,923 | 1,413,603 | 26,158,526 |
| „ 1865 | 24,848,864 | 1,616,283 | 26,465,147 | 148,955 | 3,876 | 24,699,909 | 1,612,407 | 26,312,316 |
| „ 1866 | 24,673,482 | 1,662,042 | 26,335,524 | 145,933 | 4,013 | 24,527,549 | 1,658,029 | 26,185,578 |

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## PART II. (CASH ACCOUNT)—*continued.*

RETURN showing the *Gross* and *Net* EXPENDITURE Charged against the PUBLIC REVENUE on Account of the NATIONAL DEBT, and other PAYMENTS connected with CAPITAL LIABILITIES —*continued.*

| FINANCIAL YEAR ENDING | Issues on Account of Interest and Management. | Issues on Account of Capital (including New Sinking Fund from 1875). | TOTAL Issues. | SUNDRY RECEIPTS TO BE SET OFF | | NET EXPENDITURE | | TOTAL of Columns 6 and 7. |
|---|---|---|---|---|---|---|---|---|
| | | | | Against the Issues on Account of Interest and Management.* | Against the Issues on Account of Capital. | Representing Interest and Management. | Representing Repayment of Capital. | |
| | 1. | 2. | 3. | 4. | 5. | 6. | 7. | |
| | £ | £. | £. | £. | £. | £. | £. | £. |
| 31 March 1867 | 24,452,935 | 1,703,162 | 26,156,097 | 158,732 | 4,156 | 24,294,203 | 1,699,006 | 25,993,209 |
| " 1868 | 24,423,872 | 2,220,218 | 26,644,090 | 152,788 | 4,302 | 24,271,084 | 2,215,916 | 26,487,000 |
| " 1869 | 24,280,425 | 2,408,939 | 26,689,364 | 152,752 | 4,454 | 24,127,673 | 2,404,485 | 26,532,158 |
| " 1870 | 24,642,503 | 2,499,039 | 27,141,542 | 152,401 | 4,610 | 24,490,102 | 2,494,429 | 26,984,531 |
| " 1871 | 24,097,850 | 3,270,896 | 27,368,746 | 152,403 | 4,775 | 23,945,447 | 3,266,121 | 27,211,568 |
| " 1872 | 23,986,527 | 3,076,127 | 27,062,654 | 152,507 | 4,943 | 23,834,020 | 3,071,184 | 26,905,204 |
| " 1873 | 23,859,376 | 3,011,663 | 26,871,039 | 152,469 | 5,117 | 23,706,907 | 3,006,546 | 26,713,453 |
| " 1874 | 23,639,917 | 3,179,171 | 26,819,088 | 151,960 | 5,298 | 23,487,957 | 3,173,873 | 26,661,830 |
| " 1875 | 23,536,589 | 3,648,162 | 27,184,751 | 619,491 | 5,484 | 22,917,098 | 3,642,678 | 26,559,776 |
| " 1876 | 23,394,114 | 4,113,020 | 27,507,134 | 757,574 | 5,678 | 22,636,540 | 4,107,342 | 26,743,882 |
| " 1877 | 23,392,684 | 4,712,064 | 28,104,748 | 935,721 | 15,879 | 22,456,963 | 4,696,185 | 27,153,148 |
| " 1878 | 23,569,161 | 5,050,987 | 28,620,148 | 1,166,814 | 66,887 | 22,402,347 | 4,984,100 | 27,386,447 |
| " 1879 | 23,709,022 | 5,142,468 | 28,851,490 | 1,329,279 | 69,201 | 22,379,743 | 5,073,267 | 27,453,010 |
| " 1880 | 23,658,252 | 5,287,409 | 28,945,661 | 1,419,331 | 71,724 | 22,238,921 | 5,215,685 | 27,454,606 |
| " 1881 | 23,687,217 | 6,068,011 | 29,755,228 | 1,457,837 | 74,155 | 22,229,380 | 5,993,856 | 28,223,236 |
| " 1882 | 23,365,395 | 6,437,032 | 29,802,427 | 1,446,225 | 76,793 | 21,919,170 | 6,360,239 | 28,279,409 |
| " 1883 | 23,119,437 | 6,664,564 | 29,784,001 | 1,478,979 | 79,540 | 21,640,458 | 6,585,024 | 28,225,482 |
| " 1884 | 22,984,692 | 6,769,919 | 29,754,611 | 1,426,985 | 82,296 | 21,557,707 | 6,687,623 | 28,245,330 |
| " 1885 | 22,613,881 | 7,035,903 | 29,649,784 | 1,292,334 | 7,760 | 21,321,547 | 7,028,143 | 28,349,690 |
| " 1886 | 22,300,832 | 1,252,511 | 23,553,343 | 1,476,250 | 165,834 | 20,824,582 | 1,086,677 | 21,911,259 |
| " 1887 | 22,290,053 | 5,791,790 | 28,081,843 | 1,323,089 | 91,418 | 20,966,964 | 5,700,372 | 26,667,336 |
| " 1888 | 21,245,762 | 5,079,925 | 26,325,687 | 387,861 | 94,612 | 20,857,901 | 4,985,313 | 25,843,214 |
| " 1889 | 21,149,629 | 5,184,406 | 26,334,035 | 336,085 | 161,814 | 20,813,544 | 5,022,592 | 25,836,136 |
| " 1890 | 20,038,964 | 5,292,397 | 25,331,361 | 354,445 | 178,846 | 19,684,519 | 5,113,551 | 24,798,070 |
| " 1891 | 19,313,950 | 6,147,269 | 25,461,219 | 304,071 | 185,161 | 19,009,879 | 5,962,108 | 24,971,987 |
| " 1892 | 18,818,559 | 6,505,541 | 25,324,100 | 307,316 | 191,699 | 18,511,243 | 6,313,842 | 24,825,085 |
| " 1893 | 18,790,698 | 6,594,781 | 25,385,479 | 267,110 | 198,467 | 18,523,588 | 6,396,314 | 24,919,902 |
| " 1894 | 18,614,155 | 6,860,915 | 25,475,070 | 230,873 | 205,474 | 18,383,282 | 6,655,441 | 25,038,723 |
| " 1895 | 18,531,594 | 6,686,970 | 25,218,564 | 229,673 | 10,979 | 18,301,921 | 6,675,991 | 24,977,912 |
| " 1896 | 17,970,872 | 7,310,571 | 25,281,443 | 201,985 | 11,366 | 17,768,887 | 7,299,205 | 25,068,092 |
| " 1897 | 17,941,227 | 7,441,983 | 25,383,210 | 213,056 | 12,004 | 17,728,171 | 7,429,979 | 25,158,150 |
| " 1898 | 17,798,568 | 7,730,561 | 25,520,129 | 193,598 | 12,284 | 17,604,970 | 7,718,277 | 25,323,247 |
| " 1899 | 17,589,366 | 7,852,103 | 25,441,469 | 191,132 | 12,614 | 17,398,234 | 7,839,489 | 25,237,723 |
| " 1900 | †17,590,838 | †6,137,866 | †23,737,704 | †189,361 | †13,058 | †17,410,477 | †6,124,868 | †23,535,285 |

* In Column 4, interest on Local Loans is included from 1874–75 to 1886–87, both inclusive, and interest on the purchase-money of the Suez Canal Shares is included from 1876–77 to 1893–94, both inclusive. The redemption of the Debt created in connection with the purchase of the Suez Canal Shares having been completed in 1893–94, the receipts on account of the Interest and Dividend on the Shares are, consequently, not set off against the Debt charges from that date.

† For details *see* Appendix V., pages 28 and 29, and also Appendix A. to the Return relating to the charge on taxes moved for annually by Sir Henry H. Fowler.

*Note.*—The issues charged against the Revenue of the year do not comprise all the cash transactions affecting Capital liabilities. Accordingly, Appendix IV. is added, which brings together all sums applied in redemption of Debt, and also gives the amount (if any) raised by creation of Debt.



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## LIST OF APPENDICES.

APPENDIX, No. I.

Account showing in detail the *Gross* Capital Liabilities and Estimated Assets of the State on the 31st March 1900 - - - - - - - - - - - - - pp. 16–17

APPENDIX, No. II.

Account explaining the Differences from Year to Year shown in Column 4 of the Capital Account (Part I.) - - - - - - - - - - - - - - - - pp. 18–21

APPENDIX, No. III.

Statement of Contingent or Indirect Capital Liabilities outstanding at the close of each Financial Year, from 31st March 1885 inclusive - - - - - - - - pp. 22–23

APPENDIX, No. IV.

Account showing Total Amount of Money issued in the Year and applied in Redemption of Debt, less the amount (if any) raised by Creation of Debt, together with other Transactions affecting Capital Liabilities - - - - - - - - - - - - pp. 24–27

APPENDIX, No. V.

Account giving details of Issues charged against the Revenue for the Service of the Debt in the Year ending 31st March 1900 - - - - - - - - - - - - - pp. 28–29

APPENDIX, No. VI.

Notes on the Principal Transactions affecting the National Debt during the period to which the Return relates - - - - - - - - - - - - - - pp. 30–38



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# APPENDIX I.

ACCOUNT showing in Detail the *Gross* CAPITAL LIABILITIES and Estimated ASSETS of the STATE on the 31st March 1900.

| | On 31st March 1900. | | |
|---|---|---|---|
| | Bank of England. | Bank of Ireland. | TOTAL. |
| I.—FUNDED DEBT: | £. s. d. | £. s. d. | £. s. d. |
| (1.) 2¾ per Cent. Consols | 487,345,429 2 11 | 15,311,703 10 1 | 502,657,132 13 - |
| (2.) 2¾ per Cents. (1905) | 4,585,557 16 3 | 50,433 13 3 | 4,635,991 9 6 |
| (3.) 2½ per Cents. | 31,357,183 18 10 | 310,720 4 8 | 31,667,904 3 6 |
| £. | 523,288,170 18 - | 15,672,857 8 - | 538,961,028 6 - |
| (4.) Debts to the Banks of England and Ireland (2¾ per cent.) | 11,015,100 - - | 2,630,769 4 8 | 13,645,869 4 8 |
| TOTAL FUNDED DEBT £. | 534,303,270 18 - | 18,303,626 12 8 | 552,606,897 10 8 |

| II.—TERMINABLE ANNUITIES: | Bank of England. | |
|---|---|---|
| Estimated Capital Value: | | |
| (1.) Annuities for Life and Terms of Years: | £. s. d. | |
| Per 10 Geo. 4, c. 24; 3 Will. 4, c. 14; 7 & 8 Vict. c. 83; 16 & 17 Vict. c. 45; 27 & 28 Vict. c. 43; 45 & 46 Vict. c. 51; and 51 & 52 Vict. c. 15 (1,314,718*l.* 11*s.* 10*d.*) | 12,652,660 - - | |
| (2.) Red Sea and India Telegraph Company's Annuity, expiring 1908 per 25 & 26 Vict. c. 39 (36,000*l.*) | 260,468 - - | |
| (3.) Annuities created by the National Debt Act, 1883 (46 & 47 Vict. c. 54); National Debt and Local Loans Act, 1887 (50 & 51 Vict. c. 16); National Debt (Supplemental) Act, 1888 (51 & 52 Vict. c. 15); and the Finance Act, 1899 (62 & 63 Vict. c. 9):— | | |
| (*a*) "Converted Annuities," expiring in 1904, and representing annuities which were to cease in 1885, and were prolonged (684,022*l.*) | 2,431,173 - - | |
| (*b*) Chancery Funds Annuity, expiring in 1904 (2,943,370*l.*), amount of Stock unreplaced at 31st March 1900 | 11,345,017 - - | |
| (*c*) Savings Banks Annuities expiring in 1911–12 in lieu of "Rolling Annuities" (578,964*l.*), amount of Stock computed to be unreplaced at 31st March 1900 | 5,642,167 - - | |
| (*d*) Savings Banks Annuities expiring in 1922–23, in lieu of 15,000,000*l.* Consols cancelled, (873,715*l.*) amount of Stock computed to be unreplaced at 31 March 1900 | 14,653,718 - - | |
| (*e*) Book Debt Annuities expiring in 1922, in lieu of 13,000,000*l.* Book Debt cancelled (745,215*l.*) | 12,518,703 - - | |
| (4.) Minor Annuities: | | |
| (*a*) Trustee Savings Banks Deficiency Annuity, created in 1881 and expiring in 1908 (43 & 44 Vict. c. 36) (83,672*l.* 12*s.*) | 608,429 - - | |
| (*b*) Annuity created in 1884, in consideration of the cancellation of Consols and creation of similar amount of 2½ per Cent. Stock, expiring in 1903 (26 Vict. c. 14, 46 & 47 Vict. c. 54, and 47 Vict. c. 2) (35,121*l.*) | 126,550 - - | |
| † (*c*) Sinking Fund Annuity created in 1884, to extinguish the increase in the nominal capital amount of the National Debt due to the conversion of 3 per Cent. Stock into 2¾ and 2½ per Cent. Stock, expiring in 1934 (47 & 48 Vict. c. 23, s. 3) (15,517*l.* 5*s.*) | † | |
| TOTAL ESTIMATED CAPITAL VALUE OF TERMINABLE ANNUITIES £. | | 60,238,885 - - |
| Carried forward | | 612,845,782 10 8 |

† This Annuity does not represent a capital liability, because it is applicable to the purchase and cancellation of Stock, like the New Sinking Fund.

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## APPENDIX I.—*continued.*

ACCOUNT showing in Detail the *Gross* CAPITAL LIABILITIES and Estimated ASSETS of the STATE on the 31st March 1900—*continued.*

| | £. s. d. | £. s. d. |
|---|---|---|
| Brought forward - - - | | 612,845,782 10 8 |
| **III.—UNFUNDED DEBT:** | | |
| Treasury Bills for Supply— | £. s. d. | |
| Held by the National Debt Commissioners - - - - - - - - | 895,000 – – | |
| Held by the Public - - - - - - - - - - - - - - | 15,238,000 – – | |
| TOTAL UNFUNDED DEBT - - - £. | | 16,133,000 – – |
| | | 628,978,782 10 8 |
| **IV.—OTHER CAPITAL LIABILITIES:** | | |
| Estimated liability in respect of sums borrowed under— | £. s. d. | |
| (*a*) Imperial Defence Act, 1888, Part I. - - - - - - - - | 95,335 – – | |
| (*b*) Russian-Dutch Loan Act, 1891 - - - - - - - - - | 277,305 – – | |
| (*c*) Barracks Act, 1890 - - - - - - - - - - - | 2,810,014 – – | |
| (*d*) Telegraph Acts, 1892 to 1899 - - - - - - - - - | 1,456,145 – – | |
| (*e*) Uganda Railway Act, 1896 - - - - - - - - - - | 3,060,368 – – | |
| (*f*) Public Offices (Acquisition of Site) Act, 1895 - - - - - - - | 451,903 – – | |
| (*g*) Public Offices (Whitehall) Site Act, 1897 - - - - - - - | 515,294 – – | |
| (*h*) Naval Works Acts, 1895 and 1899 - - - - - - - - - | 693,528 – – | |
| (*j*) Royal Niger Company Act, 1899 - - - - - - - - - | 823,590 – – | |
| TOTAL OTHER CAPITAL LIABILITIES - - - £. | | 10,186,482 – – |
| TOTAL *GROSS* CAPITAL LIABILITIES - - - £. | | 639,165,264 10 8 |
| **V.—ESTIMATED ASSETS:** | | |
| 1.—Estimated market value of Suez Canal Shares on 31st March 1900 - - - - - - - | | 24,312,000 – – |
| 2.—Other Assets: | | |
| (1.) Advances outstanding due to Exchequer: | £. s. d. | £. s. d. |
| (*a*) Sardinian Loan - - - - - - - - | 213,384 – – | |
| (*b*) Bullion - - - - - - - - - - | 500,000 – – | |
| | | 713,384 – – |
| (2.) Moiety of estimated capital value of Red Sea and India Telegraph Company's annuity, repayable by Indian Government - - - - - - | | 130,234 – – |
| (3.) Estimated capital value of annuity payable by the Australian Colonies under the Imperial Defence Act, 1888, Part I. - - - - - - - - | | 24,843 – – |
| | | 868,461 – – |
| TOTAL ESTIMATED ASSETS - - - - - - £. | | 25,180,461 – – |



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## APPENDIX II.

ACCOUNT explaining the Differences from Year to Year

| FINANCIAL YEAR ENDING | REDUCTIONS. Effected by Operation of Terminable Annuities and other provisions for the Service of the Debt out of Revenue. 1. | Effected by Old Sinking Fund (a) and Application of Exchequer Balances (not included in Column 1). 2. | Debt Cancelled under National Debt and Local Loans Act, 1887, and Cancelled and Paid off under National Debt Redemption Act, 1889. 3. | Effected by means of Land Tax Redemptions, and Stamp Duty Compositions. 4. | Effected by Restitution Fund (Local Loans), 50 & 51 Vict. c. 16. 5. | Effected by other Miscellaneous Means. 6. | TOTAL of Columns 1 to 6. 7. | Raised for Fortifications and Military Forces Localization. 8. | Raised for Supply. 9. |
|---|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| 5 January 1836 | 461,209 | 524,175 | - - | 27,381 | - - | 30,933 | 1,063,698 | - - | 589,900 |
| „ 1837 | 2,540,299 | 1,949,017 | - - | 32,215 | - - | 181 | 4,521,712 | - - | - - |
| „ 1838 | 2,488,865 | 1,369,470 | - - | 483,964 | - - | - - | 4,342,299 | - - | - - |
| „ 1839 | 2,531,162 | - - | - - | 71,653 | - - | - - | 2,602,815 | - - | 581,900 |
| „ 1840 | 2,492,910 | - - | - - | 123,546 | - - | - - | 2,616,456 | - - | 463,000 |
| „ 1841 | 2,548,142 | - - | - - | 51,318 | - - | - - | 2,599,460 | - - | *1,641,050 |
| „ 1842 | 2,601,849 | - - | - - | 41,403 | - - | - - | 2,643,252 | - - | *3,713,402 |
| „ 1843 | 2,723,785 | 79,300 | - - | 26,723 | - - | - - | 2,829,808 | - - | - - |
| „ 1844 | 2,542,835 | 3,500 | - - | 24,977 | - - | 3,453 | 2,574,765 | - - | *1,857,200 |
| „ 1845 | 2,583,451 | 1,843,249 | - - | 29,087 | - - | 103,638 | 4,559,425 | - - | - - |
| „ 1846 | 2,708,484 | 1,709,522 | - - | 35,364 | - - | - - | 4,453,370 | - - | - - |
| „ 1847 | 2,418,288 | 1,291,778 | - - | 19,611 | - - | 31,311 | 3,760,988 | - - | - - |
| „ 1848 | 3,128,360 | 923,009 | - - | 53,215 | - - | - - | 4,104,584 | - - | †8,938,547 |
| „ 1849 | 2,576,975 | 179,800 | - - | 44,377 | - - | - - | 2,801,152 | - - | ‡2,288,434 |
| „ 1850 | 2,475,964 | 22,882 | - - | 29,190 | - - | 24,500 | 2,552,536 | - - | - - |
| „ 1851 | 2,610,296 | 2,411,559 | - - | 34,002 | - - | 75 | 5,055,932 | - - | - - |
| „ 1852 | 2,831,086 | 3,110,798 | - - | 31,927 | - - | - - | 5,973,811 | - - | - - |
| „ 1853 | 2,831,677 | 1,887,976 | - - | 43,193 | - - | 105 | 4,762,951 | - - | - - |
| „ 1854 | 2,750,020 | 7,139,619 | - - | 182,589 | - - | 5,516 | 10,077,741 | - - | - - |
| Quarter to 5 April 1854 | 1,241,225 | 2,014,772 | - - | 77,856 | - - | - - | 3,333,853 | - - | 790,000 |
| Financial year ending 31 March 1855 | 1,775,187 | - - | - - | 84,605 | - - | 84 | 1,859,876 | - - | §7,352,700 |
| „ 1856 | 747,698 | - - | - - | 80,906 | - - | - - | 828,804 | - - | § 27,528,917 |
| „ 1857 | 3,322,517 | - - | - - | 76,936 | - - | - - | 3,399,453 | - - | §6,240,558 |
| „ 1858 | 3,191,991 | 2,338,438 | - - | 81,633 | - - | - - | 5,612,062 | - - | - - |
| „ 1859 | 3,341,417 | 43,549 | - - | 53,220 | - - | - - | 3,438,186 | - - | - - |
| „ 1860 | 3,707,222 | 2,054,695 | - - | 47,856 | - - | - - | 5,809,773 | - - | - - |

(a) The Old Sinking Fund of one year represents the Surplus of Revenue over Expenditure in the preceding year.

**NOTE.—For further explanation of details, see Appendix VI.**

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## APPENDIX II.

shown in Column 4 of the CAPITAL ACCOUNT (Part I.).

| INCREASES. | | | | | | NET INCREASE + or DECREASE — of the aggregate Funded Debt, Capital Value of Terminable Annuities, and Unfunded Debt, in the Year. | FINANCIAL YEAR ENDING |
|---|---|---|---|---|---|---|---|
| To provide for Compensation in connection with Abolition of Slavery. | Raised for Local Loans, Suez Canal Shares, Loan to India, and Cape of Good Hope Advance. | Raised for Purchase of Telegraphs. | By Funding of Bonds and Bills, and by Creation of Annuities for Red Sea and India Telegraph, and Trustee Savings Banks Deficiency. | Conversion and Redemption Operations. | TOTAL of Columns 8 to 14. | | |
| 10. | 11. | 12. | 13. | 14. | 15. | 16. | |
| £. | £. | £. | £. | £. | £. | £. | |
| 16,731,354 | - - | - - | - - - | 307 | 17,321,561 | + 16,260,863 | 5 January 1833 |
| 3,437,270 | 39,690 | - - | 102,879 | - - | 3,579,839 | — 941,873 | „ 1837 |
| - - | 194,200 | - - | 189,190 | - - | 383,690 | — 3,958,609 | „ 1838 |
| - - | 196,650 | - - | 48,264 | - - | 826,814 | — 1,776,001 | „ 1839 |
| - - | 119,400 | - - | 556,293 | - - | 1,138,693 | — 1,477,763 | „ 1840 |
| - - | 456,750 | - - | 46,627 | - - | 2,144,427 | — 455,033 | „ 1841 |
| - - | 140,650 | - - | 477,163 | - - | 4,331,215 | + 1,687,963 | „ 1842 |
| - - | 166,950 | - - | 164,927 | - - | 331,877 | — 2,497,931 | „ 1843 |
| - - | - - | - - | 4,647 | - - | 1,861,847 | — 712,918 | „ 1844 |
| - - | - - | - - | 1,217 | - - | 1,217 | — 4,558,208 | „ 1845 |
| - - | - - | - - | - - - | - - | - - | — 4,453,370 | „ 1846 |
| - - | - - | - - | - - - | - - | - - | — 3,760,988 | „ 1847 |
| - - | - - | - - | - - - | - - | 8,938,547 | + 4,833,963 | „ 1848 |
| - - | - - | - - | - - - | - - | 2,288,434 | — 512,718 | „ 1849 |
| - - | - - | - - | - - - | - - | - - | — 2,552,536 | „ 1850 |
| - - | - - | - - | - - - | - - | - - | — 5,055,932 | „ 1851 |
| - - | - - | - - | - - - | - - | - - | — 5,973,811 | „ 1852 |
| - - | - - | - - | - - - | - - | - - | — 4,762,951 | „ 1853 |
| - - | - - | - - | 27,761 | 130,397 | 158,158 | — 9,919,586 | „ 1854 |
| - - | - - | - - | - - - | 91,804 | 884,804 | — 2,449,049 | Quarter to 5 April 1854 |
| - - | - - | - - | - - - | - - | 7,352,700 | + 5,492,821 | Financial year ending 31 March 1855 |
| - - | - - | - - | 333,250 | - - | 27,862,167 | + 27,033,363 | „ 1856 |
| - - | - - | - - | - - - | - - | 6,240,558 | + 2,841,105 | „ 1857 |
| - - | - - | - - | - - - | - - | - - | — 5,612,062 | „ 1858 |
| - - | - - | - - | 869,239 | - - | 869,239 | — 2,568,947 | „ 1859 |
| - - | - - | - - | - - - | - - | - - | — 5,809,773 | „ 1860 |

* Partly due to Insurrection in Canada and First China War. † Irish Famine. ‡ Kaffir War, &c. § Crimean War.



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## APPENDIX II.—*continued.*

ACCOUNT explaining the Differences from Year to Year

| FINANCIAL YEAR ENDING | REDUCTIONS. Effected by Operation of Terminable Annuities and other Provisions for the Service of the Debt out of Revenue. 1. | Effected by Old Sinking Fund (*a*) and Application of Exchequer Balances (not included in Column 1). 2. | (1) Debt Cancelled under National Debt and Local Loans Act, 1887, and (2) Cancelled and Paid off under National Debt Redemption Act, 1889. 3. | Effected by means of Land Tax Redemptions, and Stamp Duty Compositions. 4. | Effected by Restitution Fund (Local Loans), 50 & 51 Vict. c. 16. 5. | Effected by other Miscellaneous Means. 6. | TOTAL of Columns 1 to 6. 7. | Raised for Fortifications and Military Forces Localization. 8. | Raised for Supply (Net). 9. |
|---|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| 31 March 1861 | 1,536,189 | 140,248 | - - | 75,478 | - - | - - | 1,751,915 | 200,000 | 600,000 |
| " 1862 | 1,298,632 | 171,100 | - - | 55,457 | - - | - - | 1,525,389 | 970,000 | - - |
| " 1863 | 1,344,617 | 22,500 | - - | 60,801 | - - | 110 | 1,428,028 | 950,000 | - - |
| " 1864 | 1,339,403 | 3,357,394 | - - | 82,230 | - - | 3,411 | 4,782,438 | 820,000 | - - |
| " 1865 | 1,625,128 | 3,323,999 | - - | 107,788 | - - | - - | 5,056,915 | 660,000 | - - |
| " 1866 | 1,647,306 | 3,941,859 | - - | 178,864 | - - | 3,945,349 | 9,713,378 | 450,000 | - - |
| " 1867 | 1,833,534 | 878,527 | - - | 101,843 | - - | - - | 2,813,904 | 500,000 | - - |
| " 1868 | 1,765,135 | 1,017,517 | - - | 68,098 | - - | - - | 2,850,750 | 480,000 | - - |
| " 1869 | 2,475,669 | 15,000 | - - | 87,747 | - - | - - | 2,578,416 | 525,000 | *2,000,000 |
| " 1870 | 2,995,524 | 3,134,600 | - - | 74,824 | - - | 5,871,488 | 12,076,436 | 200,000 | - - |
| " 1871 | 3,336,501 | 2,737,372 | - - | 93,079 | - - | 8,393 | 6,175,345 | 150,000 | - - |
| " 1872 | 3,072,026 | 1,749,732 | - - | 115,060 | - - | 59,617 | 4,996,435 | 370,000 | - - |
| " 1873 | 3,107,254 | 3,784,832 | - - | 105,424 | - - | 14,211 | 7,011,721 | 308,000 | - - |
| " 1874 | 3,254,789 | 4,585,374 | - - | 110,545 | - - | 26,464 | 7,977,172 | 500,000 | - - |
| " 1875 | 4,387,165 | 1,059,347 | - - | 132,664 | - - | 10,005 | 5,589,181 | 600,000 | - - |
| " 1876 | 4,354,118 | 394,649 | - - | 84,486 | - - | 1,073 | 4,834,326 | 250,000 | - - |
| " 1877 | 4,520,861 | 8,000 | - - | 91,002 | - - | 16,503 | 4,636,366 | 900,000 | - - |
| " 1878 | 5,553,467 | - - | - - | 109,215 | - - | 35,007 | 5,697,689 | 800,000 | †2,750,000 |
| " 1879 | 5,229,991 | - - | - - | 129,447 | - - | 3,248 | 5,362,686 | 700,000 | ‡2,600,000 |
| " 1880 | 5,489,937 | 500,000 | - - | 104,890 | - - | 3,586 | 6,098,413 | - - | - - |
| " 1881 | 6,141,580 | 5,200,000 | - - | 114,221 | - - | 5,646 | 11,461,447 | - - | §6,000,000 |
| " 1882 | 6,608,420 | 432,961 | - - | 120,621 | - - | 1,340 | 7,163,342 | - - | - - |
| " 1883 | 6,743,636 | - - | - - | 122,982 | - - | 8,653 | 6,875,271 | - - | - - |
| " 1884 | 6,408,664 | 1,914,633 | - - | 235,063 | - - | 7,946 | 8,566,306 | - - | - - |
| " 1885 | 7,316,443 | - - | - - | 259,485 | - - | 32,986 | 7,608,914 | - - | - - |
| " 1886 | 1,408,610 | - - | - - | 286,801 | - - | 2,832 | 1,698,243 | - - | ‖3,250,000 |
| " 1887 | 5,713,672 | 1,500 | - - | 286,399 | - - | 2,152 | 6,003,723 | - - | - - |
| " 1888 | 3,814,096 | 46,800 | (1) (*b*)26,558,959 | 118,913 | 127,764 | 37,083 | 30,703,615 | - - | - - |
| " 1889 | 5,884,251 | 1,914,856 | - - | 200,607 | 129,486 | 15,302 | 8,144,502 | - - | - - |
| " 1890 | 5,399,220 | 2,848,185 | (2) 32,583,408 | 155,998 | 133,507 | 40,150 | 41,160,468 | - - | - - |
| " 1891 | 5,568,404 | 3,179,830 | (2) 4,916,279 | 176,967 | 135,289 | 577 | 13,977,346 | - - | 762,000 |
| " 1892 | 6,696,140 | 1,756,268 | - - | 181,717 | 136,462 | 12,522 | 8,783,109 | - - | - - |
| " 1893 | 6,728,702 | 1,071,057 | - - | 133,864 | 133,594 | 4,512 | 8,071,729 | - | - - |
| " 1894 | 5,493,631 | 700 | - - | 149,072 | 131,754 | 8,391 | 5,783,548 | - - | ¶ 750,000 |
| " 1895 | 8,099,450 | 750,000 | - - | 133,951 | 126,400 | 45,552 | 9,155,353 | - - | - - |
| " 1896 | 7,145,418 | 765,000 | (2) 344,572 | 148,978 | 120,621 | 209 | 8,524,798 | - - | |
| " 1897 | 7,407,463 | 942 | - - | 146,845 | 119,989 | 25,225 | 7,700,464 | - - | - - |
| " 1898 | 5,983,145†† | ** — | - - | 277,072 | 57,952 | 19,806 | 6,337,975 | - - | - - |
| " 1899 | 6,416,007 | - - | - - | 331,307 | - - | 125,805 | 6,873,119 | - - | - - |
| " 1900 | 6,365,393 | - - | - - | 207,097 | - - | 11,312 | 6,583,802 | - - | ‡‡8,000,000 |

(*a*) *See* Note (*a*) on page 18. (*b*) For explanation of this cancellation of Stock, *see* Notes in Appendix VI., page 34.
* Abyssinian Expedition. † Russo-Turkish War. ‡ Russo-Turkish War and Wars in South Africa.
¶ £. 750,000 borrowed in aid of Ways and Means and outstanding on 31st March 1894 was repaid on 5th April 1894.
** *See* foot-note on page 2. †† *See* note on page 37.

**NOTE.—For further explanation of details, see Appendix VI.**

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## APPENDIX II.—*continued.*

shown in Column 4 of the Capital Account (Part I.)—*continued.*

| INCREASES. | | | | | | | NET INCREASE + or DECREASE — of the aggregate Funded Debt, Capital Value of Terminable Annuities, and Unfunded Debt, in the Year. | FINANCIAL YEAR ENDING |
|---|---|---|---|---|---|---|---|---|
| To provide for Compensation in connection with Abolition of Slavery. | Raised for Local Loans, Suez Canal Shares, Loan to India, and Cape of Good Hope Advance. | Raised for Purchase of Telegraphs. | By Funding of Bonds and Bills, and by Creation of Annuities for Red Sea and India Telegraph, and Trustee Savings Banks Deficiency. | Conversion and Redemption Operations. | Raised under (*a*) Imperial Defence Act, 1888, (*b*) Naval Defence Act, 1889. | TOTAL of Columns 8 to 15. | | |
| 10. | 11. | 12. | 13. | 14. | 15. | 16. | 17. | |
| £. | £. | £. | £. | £. | £. | £. | £. | |
| - - | - - | - - | - - | - - | - - | 800,000 | — 951,915 | 31 March 1861 |
| - - | - - | - - | - - | - - | - - | 970,000 | — 555,389 | „ 1862 |
| - - | - - | - - | 823,675 | - - | - - | 1,773,675 | + 345,647 | „ 1863 |
| - - | - - | - - | - - | 154,890 | - - | 974,890 | — 3,807,548 | „ 1864 |
| - - | - - | - - | - - | - - | - - | 660,000 | — 4,396,915 | „ 1865 |
| - - | - - | - - | - - | - - | - - | 450,000 | — 9,263,378 | „ 1866 |
| - - | - - | - - | - - | - - | - - | 500,000 | — 2,313,004 | „ 1867 |
| - - | - - | - - | - - | - - | - - | 480,000 | — 2,370,750 | „ 1868 |
| - - | - - | - - | - - | - - | - - | 2,525,000 | — 53,416 | „ 1869 |
| - - | - - | 7,000,000 | - - | - - | - - | 7,200,000 | — 4,876,436 | „ 1870 |
| - - | - - | 300,000 | - - | - - | - - | 450,000 | — 5,725,345 | „ 1871 |
| - - | - - | 1,367,800 | - - | - - | - - | 1,737,800 | — 3,258,635 | „ 1872 |
| - - | - - | - - | - - | - - | - - | 308,000 | — 6,703,721 | „ 1873 |
| - - | - - | 1,190,000 | - - | - - | - - | 1,690,000 | — 6,287,172 | „ 1874 |
| - - | 1,000,000 | - - | - - | - - | - - | 1,600,000 | — 3,989,181 | „ 1875 |
| - - | 6,200,000 | 345,252 | - - | - - | - - | 6,795,252 | + 1,960,926 | „ 1876 |
| - - | 2,560,000 | 284,406 | - - | - - | - - | 3,744,406 | — 891,960 | „ 1877 |
| - - | 3,970,000 | 314,691 | - - | - - | - - | 7,834,691 | + 2,137,002 | „ 1878 |
| - - | 2,730,000 | 146,023 | - - | - - | - - | 6,176,023 | + 813,337 | „ 1879 |
| - - | 4,739,259 | - - | - - | - - | - - | 4,739,259 | — 1,359,154 | „ 1880 |
| - - | - - | - - | - - | - - | - - | 6,000,000 | — 5,461,447 | „ 1881 |
| - - | - - | - - | 1,707,003 | - - | - - | 1,707,003 | — 5,456,339 | „ 1882 |
| - - | - - | - - | 642,419 | - - | - - | 642,419 | — 6,232,852 | „ 1883 |
| - - | - - | - - | - - | 535,000 | - - | 535,000 | — 8,031,306 | „ 1884 |
| - - | - - | - - | - - | 1,515,604 | - - | 1,515,604 | — 6,093,310 | „ 1885 |
| - - | 400,000 | - - | - - | - - | - - | 3,650,000 | + 1,951,757 | „ 1886 |
| - - | - - | - - | - - | - - | - - | - - | — 6,003,723 | „ 1887 |
| - - | - - | - - | - - | - - | - - | - - | — 30,703,615 | „ 1888 |
| - - | - - | - - | - - | 1,000,000 | - - | 1,000,000 | — 7,144,502 | „ 1889 |
| - - | - - | - - | - - | 32,673,923 | - - | 32,673,923 | — 8,486,545 | „ 1890 |
| - - | - - | - - | - - | 4,916,279 | (*a*) 1,730,000<br>(*b*) 696,000 | 8,104,279 | — 5,873,067 | „ 1891 |
| - - | - - | - - | - - | 651,721 | (*a*) 440,000<br>(*b*) 1,300,000 | 2,391,721 | — 6,391,388 | „ 1892 |
| - - | - - | - - | - - | - - | (*a*) 285,000<br>(*b*) 1,150,000 | 1,435,000 | — 6,636,729 | „ 1893 |
| - - | - - | - - | - - | - - | (*a*) 145,000 | 895,000 | — 4,888,548 | „ 1894 |
| - - | - - | - - | - - | - - | - - | - - | — 9,155,353 | „ 1895 |
| - - | - - | - - | - - | - - | - - | - - | — 8,524,798 | „ 1896 |
| - - | - - | - - | - - | - - | - - | - - | — 7,700,464 | „ 1897 |
| - - | - - | - - | - - | - - | - - | - - | — 6,337,975 | „ 1898 |
| - - | - - | - - | - - | - - | - - | - - | — 6,873,119 | „ 1899 |
| - - | - - | - - | - - | - - | - - | 8,000,000 | + 1,416,198 | „ 1900 |

§ *See* Note on page 33.

‖ Naval and Military operations in Egypt and special war preparations.
‡‡ War in South Africa.



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# APPENDIX III.

## STATEMENT of CONTINGENT or INDIRECT LIABILITIES outstanding

| DESCRIPTION OF LIABILITY. | 1885. | 1886. | 1887. | 1888. | |
|---|---|---|---|---|---|
| | £. | £. | £. | £. | |
| Supreme Court of Judicature, England: Liability to Suitors | 2,423,524 | 2,423,524 | 2,423,524 | 2,423,524 | 1 |
| Late Court of Bankruptcy, England: Liability to Bankrupts' Estates | 956,153 | 956,153 | 956,153 | 956,153 | 2 |
| Bankruptcy Estates Account: Liability to Bankrupts' Estates | - - | - - | - - | 39,361 | 3 |
| Supreme Court of Judicature, Ireland: Liabilities to Suitors, &c. | 407,436 | 407,436 | 407,436 | 407,436 | 4 |
| Court of Bankruptcy, Ireland: Liability to Bankrupts' Estates | 26,042 | 26,042 | 26,042 | 26,042 | 5 |
| Bank of England: Dividend Account | 497,032 | 496,558 | 476,062 | 435,609 | 6 |
| " " South Sea Annuities, &c. Account | 39,788 | 39,788 | 39,788 | 39,788 | 7 |
| Bank of Ireland: Dormant Balances of Dividends | 1,477 | 1,477 | 1,459 | 1,459 | 8 |
| National Debt Commissioners: Life, &c., Annuities, Warrant Account | 35,000 | 35,000 | 30,000 | 30,000 | 9 |
| " " Unclaimed Dividend Account | ††442,789 | 422,630 | 403,500 | 383,238 | 10 |
| GUARANTEED LOANS. | 4,829,241 | 4,808,608 | 4,763,984 | 4,742,610 | |

| | Object of Loan. | Primary Security. | | | | | |
|---|---|---|---|---|---|---|---|
| *West Indies, Jamaica | Redemption of certain Debts of the Colony (17 & 18 Vict. c. 54) | Revenues of the Island | 41,931 | — | — | — | 11 |
| | Extension of period of Repayment of Loans (11 & 12 Vict. c. 130, 17 & 18 Vict. c. 54, and 32 & 33 Vict. c. 69) | | 176,497 | 203,421 | 189,621 | 173,984 | 12 |
| *New Zealand | Payments of Debts due by Colony, and Purchase of Native Lands (20 & 21 Vict. c. 51) | Revenues of the Colony | 7,710 | — | — | — | 13 |
| | Expenses in connection with the New Zealand War, Immigration and other purposes (29 & 30 Vict. c. 104) | | 340,624 | 329,267 | 317,149 | 304,553 | 14 |
| | Immigration and Construction of Roads, Bridges, and other Communications (33 & 34 Vict. c. 40; 36 Vict. c. 15) | | 904,743 | 882,681 | 856,820 | 831,539 | 15 |
| *Canada | Construction of Railway from Riviere du Loup, Quebec, to Truro, Nova Scotia (30 Vict. c. 16) | Revenues of the Dominion | 2,394,800 | 2,338,100 | 2,281,800 | 2,239,200 | 16 |
| | Purchase of Rupert's Land from Hudson's Bay Company (32 & 33 Vict. c. 101) | | 234,900 | 229,000 | 223,100 | 217,197 | 17 |
| | Construction of Pacific Railway and Improvement of Canals (36 & 37 Vict. c. 45) | | 3,328,700 | 3,283,700 | 3,238,200 | 3,191,970 | 18 |
| Turkey | To meet expenses of Turkey during Crimean War (18 & 19 Vict. c. 99) | The whole Revenues of the Ottoman Empire, and especially the annual amount of the Tribute of Egypt which remains over and above the part thereof appropriated to a prior loan, and on the Customs of Smyrna and Syria | 3,815,200 | 3,815,200 | 3,815,200 | 3,815,200 | 19 |
| Egypt | Payment of Alexandria Indemnities and other expenses connected with the Egyptian War (48 Vict. c. 11) | First charge on the revenues assigned to the service of the Preference and Unified Debts | - - | 9,424,000 | 9,283,300 | 9,172,000 | 20 |
| Greece | Payment of War Indemnity to Turkey and sundry internal debts (61 Vict. c. 4) | Charged in revenues assigned for the service of the Hellenic Public Debt | - - | - - | - - | - - | 21 |
| *Mauritius | For relief of distress caused by hurricane and for construction of public works (55 & 56 Vict. c. 49) | Revenues of the Colony | - - | - - | - - | - - | 22 |
| Irish Land (late Irish Church Temporalities Commission) | Purposes of the Irish Church Act, 1869 (32 & 33 Vict. c. 42) | Irish Church Temporalities Fund | 4,521,663 | 4,327,718 | 4,078,691 | 3,874,403 | 23 |
| | Intermediate Education (Ireland) (32 & 33 Vict. c. 42; 41 & 42 Vict. c. 66) | | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 24 |
| | Relief of Distress (Ireland) (43 Vict. c. 4; 43 & 44 Vict. c. 14) | | 1,266,000 | 1,266,000 | 1,271,500 | 1,271,500 | 25 |
| | Arrears of Rent (Ireland) (45 & 46 Vict. c. 62) | | 950,000 | 950,000 | 950,000 | 950,000 | 26 |
| | Relief of Distressed Unions (Ireland) (46 & 47 Vict. c. 24) | | 10,363 | 9,326 | 28,290 | 25,254 | 27 |
| | Promotion, improvement, and encouragement of Sea Fisheries (Ireland) (46 & 47 Vict. c. 26) | | - - | 50,000 | 195,000 | 175,000 | 28 |
| | Poor Relief (Ireland) (49 Vict. c. 17, Part 2) | | - - | - - | 20,000 | 18,030 | 29 |
| Board of Trade | Constructing Lighthouse on Great Basses Rock, Ceylon (32 & 33 Vict. c. 77) | Dues levied in respect of Great Basses Rock Lighthouse and Little Basses Rock Lightship | 50,500 | 49,100 | 47,700 | 46,300 | 30 |
| National Debt Commissioners | Advances for the purpose of Loans by the Public Works Loan Commissioners for Public Works, &c. (42 & 43 Vict. c. 77) | Outstanding Loans to Local Authorities | 7,974,855 | 8,890,697 | 9,516,25 | † — | 31 |
| Local Loans:— (1.) 3 per Cent. Stock | Public Works and Improvements, &c. (50 & 51 Vict. c. 16; 60 & 61 Vict. c. 51) | Assets of the Local Loans Fund | - - | - - | - - | ‡36,526,057 | 32 |
| (2.) Bonds | | | - - | - - | - - | - - | 33 |
| (3.) Temporary Advances | | | - - | - - | - - | - - | 34 |
| Guaranteed Land Stock | Purchase of Land (Ireland) (54 & 55 Vict. c. 48) | Land Purchase Account | - - | - - | - - | - - | 35 |
| | | TOTAL £. | 31,947,727 | 41,856,818 | 42,076,612 | 68,574,767 | |

* The liability in respect of these guaranteed Loans has been arrived at by deducting the nominal amount of securities held on account of Sinking Fund from the gross amount of the Loan outstanding.

†† The net liability to the Unclaimed Dividend Account is in course of reduction through the application of the dividends on stock held by the National Debt Commissioners as an asset of the account. The abnormal reduction in the year ended 31st March 1885 was mainly due to the increase in the amount of such asset by the conversion of 3 per cent. stock into 2½ per cent. stock under the National Debt (Conversion of Stock) Act, 1884. (47 & 48 Vict. c. 23.)

**NOTE.—The extent of the Guarantee is given in the Annual Finance Accounts (see p. 101 of the Accounts for 1899-1900.)**

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## APPENDIX III.

at the close of each of the following FINANCIAL YEARS ending 31st March.

| | 1889. | 1890. | 1891. | 1892. | 1893. | 1894. | 1895. | 1896. | 1897. | 1898. | 1899. | 1900. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| 1 | 2,427,735 | 2,427,735 | 2,327,735 | 2,327,824 | 2,327,823 | 2,327,823 | 2,327,823 | 2,327,823 | 2,334,502 | 2,331,884 | 2,331,884 | 2,331,884 |
| 2 | 956,153 | 956,153 | 956,153 | 956,153 | 956,153 | 956,153 | 956,153 | 956,153 | 956,153 | 956,153 | 956,153 | 956,153 |
| 3 | 80,361 | 85,361 | 122,361 | 143,361 | 149,861 | 150,161 | 150,124 | 152,624 | 153,124 | 158,424 | 158,424 | 158,424 |
| 4 | 407,436 | 407,436 | 407,436 | 407,436 | 407,436 | 407,436 | 408,436 | 408,436 | 422,436 | 422,436 | 422,436 | 422,436 |
| 5 | 30,042 | 30,042 | 30,042 | 30,042 | 30,042 | 30,042 | 35,042 | 35,042 | 35,042 | 35,042 | 35,042 | 35,042 |
| 6 | 429,908 | 354,071 | 318,217 | 307,370 | 286,528 | 270,670 | 264,809 | 223,979 | 223,184 | 222,418 | 211,669 | 125,941 |
| 7 | 39,788 | 39,788 | 39,788 | 39,788 | 39,788 | 39,788 | 39,788 | 39,788 | 39,788 | 39,788 | 39,788 | 39,788 |
| 8 | 1,459 | 1,459 | 1,459 | 1,459 | 1,459 | 1,458 | 1,458 | 1,458 | 1,458 | 1,458 | 1,459 | 1,459 |
| 9 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 25,000 | 25,000 | 25,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 10 | 359,777 | 334,687 | 307,880 | 278,690 | 249,288 | 219,255 | 189,288 | 159,971 | 133,692 | 104,837 | 72,191 | 37,155 |
| | 4,762,659 | 4,666,732 | 4,541,071 | 4,522,123 | 4,478,378 | 4,427,786 | 4,397,921 | 4,330,274 | 4,324,379 | 4,292,440 | 4,249,046 | 4,128,283 |
| 11 | — | — | — | — | — | — | — | — | — | — | — | — |
| 12 | 160,181 | 143,818 | 127,424 | 109,708 | 91,806 | 72,544 | 56,336 | 45,877 | 9,879 | — | — | — |
| 13 | — | — | — | — | — | — | — | — | — | — | — | — |
| 14 | 291,409 | 281,098 | 272,726 | 263,809 | — | — | — | — | — | — | — | — |
| 15 | 813,854 | 775,172 | 750,678 | 708,490 | 671,319 | 632,407 | 606,656 | 557,090 | 518,427 | 477,904 | 435,540 | 389,173 |
| 16 | 2,163,875 | 2,102,165 | 2,036,871 | 1,967,801 | 1,891,952 | 1,814,773 | 1,739,043 | 1,663,457 | 1,586,311 | 1,506,523 | 1,419,518 | 1,327,248 |
| 17 | 210,997 | 204,558 | 197,825 | 190,630 | 182,785 | 174,800 | 166,794 | 158,807 | 150,754 | 142,676 | 133,540 | 124,057 |
| 18 | 3,143,503 | 3,093,117 | 3,040,695 | 2,986,215 | 2,926,371 | 2,865,357 | 2,804,331 | 2,743,390 | 2,681,934 | 2,620,430 | 2,550,264 | 2,477,421 |
| 19 | 3,815,200 | 3,815,200 | 3,815,200 | 3,815,200 | 3,815,200 | 3,815,200 | 3,815,200 | 3,815,200 | 3,815,200 | 3,815,200 | 3,815,200 | 3,815,200 |
| 20 | 9,131,600 | 9,090,600 | 9,046,800 | 9,024,500 | 8,936,800 | 8,844,100 | 8,766,200 | 8,699,300 | 8,628,600 | 8,558,100 | 8,485,700 | 8,410,200 |
| 21 | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | 6,000,000 | 6,086,247 |
| 22 | - - | - - | - - | - - | 600,000 | 593,604 | 593,604 | 581,541 | 575,343 | 568,368 | 560,714 | 552,681 |
| 23 | 3,615,782 | 3,265,716 | 2,881,241 | 2,602,024 | 2,329,513 | 1,991,697 | 1,629,084 | 1,326,067 | 1,074,716 | 814,369 | 531,612 | 252,090 |
| 24 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| 25 | 1,271,500 | 1,271,500 | 1,271,500 | 1,271,500 | 1,271,500 | 1,271,500 | 1,271,500 | 1,271,500 | 1,271,500 | 1,271,500 | 1,271,500 | 1,271,500 |
| 26 | 950,000 | 950,000 | 950,000 | 950,000 | 950,000 | 950,000 | 950,000 | 950,000 | 950,000 | 950,000 | 950,000 | 950,000 |
| 27 | 22,218 | 19,181 | 16,145 | 13,109 | 10,073 | 7,036 | 4,000 | 2,000 | — | — | — | — |
| 28 | 205,000 | 180,000 | 155,000 | 130,000 | 105,000 | 80,000 | 55,000 | 30,000 | 10,000 | 5,000 | — | — |
| 29 | 16,000 | 14,000 | 12,000 | 10,000 | 8,000 | 6,000 | 4,000 | 2,000 | — | — | — | — |
| 30 | 44,900 | 43,500 | 42,700 | — | — | — | — | — | — | — | — | — |
| 31 | — | — | — | — | — | — | — | — | — | — | — | — |
| 32 | 40,953,768 | 40,953,768 | 40,953,768 | 40,953,768 | 40,953,768 | 40,953,768 | 40,953,768 | 40,953,768 | 39,643,768 | 38,403,768 | 38,408,768 | 40,408,768 |
| 33 | - - | - - | - - | - - | - - | - - | - - | - - | - - | - - | 2,700,000 | 7,700,000 |
| 34 | - - | - - | - - | - - | - - | - - | - - | - - | - | - - | 1,325,000 | 788,000 |
| 35 | - - | - - | - - | 1,200 | 235,911 | 950,231 | 1,687,952 | 2,234,399 | 2,714,165 | 3,589,723 | 5,356,254 | 7,116,209 |
| | 72,572,446 | 71,870,125 | 71,111,644 | 70,520,077 | 70,458,376 | 70,450,803 | 70,001,389 | 70,364,570 | 68,954,976 | 68,021,001 | 79,192,656 | 86,797,676 |

† When the Local Loans Fund was established in 1887, by the National Debt and Local Loans Act, 1887 (50 & 51 Vict. c. 16), the bonds or certificates of indebtedness of the Public Works Loan Commissioners, held by the National Debt Commissioners on the 31st March 1887, amounted to 9,516,257*l.* 6*s.*; but as out of this amount advanced by the National Debt Commissioners the sum of 47,544*l.* 4*s.* 8*d.* had been received back by the Public Works Loans Commissioners from Local Authorities before the 31st March 1887, and was consequently repayable to the National Debt Commissioners, the amount of bonds actually cancelled and exchanged for Local Loans Stock was 9,468,713*l.* 1*s.* 4*d.* *See* Note in Appendix VI., p. 34.

‡ For explanation of the creation of this Stock, *see* Notes in Appendix VI., p. 34.



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# APPENDIX IV.

ACCOUNT showing the Total Amount of Money issued in the Year, and applied in Redemption with other Transactions

| FINANCIAL YEAR ENDING | MONEY APPLIED IN REDEMPTION OF DEBT. | | | | | | MONEY RAISED BY | |
|---|---|---|---|---|---|---|---|---|
| | ISSUED from the EXCHEQUER. | | | | Derived from other Sources than the Exchequer (*i.e.*, Land Tax Redemption, Composition of Stamp Duty, Restitution Annuity, &c.). | Total Amount of Money applied in Redemption of Debt. | PAID into the | |
| | Charged against the Revenue of the Year (as in Column 2 of Part II.) | Old Sinking Fund. | Taken out of Exchequer Balance. | TOTAL of Columns 1 to 3. | | | For Supply (Net). | For Conversion and Redemption Operations (Net). |
| | 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. |
| | £ | £. | £. | £. | £. | £. | £. | £. |
| January 1836 | 1,777,699 | 1,263,366 | 5,108 | 3,046,173 | 89,499 | 3,135,672 | 580,900 | 307 |
| " 1837 | 1,889,166 | 1,583,789 | 654,700 | 4,127,655 | 47,521 | 4,175,176 | — | — |
| " 1838 | 1,939,499 | 1,978,663 | 33,900 | 3,952,062 | 35,969 | 3,988,031 | — | — |
| " 1839 | 1,980,056 | — | 18,100 | 1,998,156 | 52,931 | 2,051,087 | 600,000 | — |
| " 1840 | 2,112,567 | — | 37,000 | 2,149,567 | 106,273 | 2,255,840 | 500,000 | — |
| " 1841 | 2,144,926 | — | — | 2,144,926 | 26,113 | 2,171,039 | 1,641,050 | — |
| " 1842 | 2,041,811 | — | — | 2,041,811 | 27,001 | 2,068,812 | 1,815,938 | — |
| " 1843 | 2,102,797 | — | — | 2,102,797 | 19,663 | 2,122,460 | 1,510,694 | — |
| " 1844 | 2,019,495 | — | 3,500 | 2,022,995 | 20,281 | 2,043,276 | 1,857,900 | — |
| " 1845 | 2,408,849 | 1,554,338 | 1,688,100 | 5,651,287 | 21,731 | 5,673,018 | — | — |
| " 1846 | 2,133,034 | 4,134,484 | 351,150 | 6,618,668 | 29,378 | 6,648,046 | — | — |
| " 1847 | 2,136,068 | 3,568,753 | 73,000 | 5,777,821 | 15,445 | 5,793,266 | — | — |
| " 1848 | 2,192,015 | 1,848,290 | 245,900 | 4,286,205 | 38,535 | 4,324,740 | 7,963,575 | — |
| " 1849 | 2,174,680 | — | 179,800 | 2,354,480 | 33,098 | 2,387,578 | 1,604,313 | — |
| " 1850 | 2,190,237 | 10,349 | 11,500 | 2,202,086 | 43,540 | 2,245,626 | 395,687 | — |
| " 1851 | 2,498,833 | 2,321,708 | 2,100 | 4,822,641 | 26,707 | 4,849,348 | — | — |
| " 1852 | 2,363,047 | 3,000,232 | 13,800 | 5,377,079 | 26,498 | 5,403,577 | — | — |
| " 1853 | 2,468,942 | 2,406,962 | 300 | 4,876,204 | 41,548 | 4,917,752 | — | — |
| " 1854 | 2,533,985 | 2,587,817 | 6,048,758 | 11,170,560 | 94,844 | 11,265,404 | — | — |
| Quarter to 5 April 1854 | 453,917 | 811,856 | 2,014,772 | 3,280,545 | 35,496 | 3,316,041 | 790,000 | — |
| Financial Year ending 31 March 1855 | 2,670,244 | 1,959,742 | — | 4,629,986 | 62,534 | 4,692,520 | 7,319,313 | — |
| " 1856 | 2,759,356 | — | — | 2,759,356 | 50,296 | 2,808,652 | 25,611,250 | — |
| " 1857 | 2,916,190 | — | 294,900 | 3,211,090 | 67,592 | 3,278,682 | 7,499,000 | — |
| " 1858 | 3,061,966 | 198,862 | 2,253,700 | 5,514,528 | 66,064 | 5,580,592 | — | — |
| " 1859 | 3,186,691 | 9,024 | 34,100 | 3,229,815 | 50,478 | 3,280,293 | — | — |
| " 1860 | 3,618,569 | 485,265 | 2,049,100 | 6,152,934 | 41,899 | 6,194,833 | — | — |
| " 1861 | 1,403,104 | 624,887 | — | 2,027,991 | 40,706 | 2,068,697 | 454,700 | — |
| " 1862 | 1,304,870 | — | 171,100 | 1,475,970 | 47,419 | 1,523,389 | — | — |
| " 1863 | 1,359,198 | — | 22,500 | 1,381,698 | 52,023 | 1,433,721 | — | — |
| " 1864 | 1,417,247 | 862,996 | 2,994,100 | 5,274,443 | 71,614 | 5,346,057 | — | — |
| " 1865 | 1,576,253 | 2,503,191 | 1,920,700 | 6,040,174 | 87,756 | 6,127,930 | — | — |

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# APPENDIX IV.

of Debt, *less* the Amount (if any) raised by Creation of Debt, together affecting Capital Liabilities.

| CREATION OF DEBT. Exchequer. For Local Loans. 9. | For Fortifications. 10. | Applied direct—(a) For Compensation in connection with Abolition of Slavery. 11. | Money applied out of Old Sinking Fund in Payment off of Deficiency Advances. 12. | TOTAL of Columns 7 to 12 to be deducted from Column 6. 13. | NET RESULT. 14. | Increase or Decrease of Exchequer Balance, and other Assets. + Increase or — Decrease of Exchequer Balance. 15. | + Increase or — Decrease of other Assets (Loan Transactions). 16. | Net + Increase or — Decrease of Exchequer Balance, and other Assets combined. 17. | FINANCIAL YEAR ENDING |
|---|---|---|---|---|---|---|---|---|---|
| £. | £. | £. | £. | £. | £. | £. | £. | £. | |
| — | — | (a)16,721,346 | 750,000 | 18,061,553 | +14.925.881 | + 1,201,463 | + 431,587 | + 1,633,050 | 5 January 1836 |
| 39,690 | — | (a) 3,432,974 | 300,000 | 3,772,664 | — 402.512 | — 20,085 | + 252,920 | + 232,835 | „ 1837 |
| 194,200 | — | — | 550,000 | 744,200 | — 3.243.831 | — 1,921,400 | + 193,339 | — 1,728,061 | „ 1838 |
| 196,650 | — | — | — | 796,650 | — 1.254.437 | + 466,912 | + 142,689 | + 609,601 | „ 1839 |
| 119,400 | — | — | — | 619,400 | — 1.636.440 | — 887,461 | + 348,184 | — 539,277 | „ 1840 |
| 456,750 | — | — | — | 2,097,800 | — 73.239 | + 151,040 | + 530,700 | + 681,740 | „ 1841 |
| 140,650 | — | — | — | 1,956,588 | — 112.224 | — 204,655 | + 211,839 | + 7,184 | „ 1842 |
| 166,950 | — | — | — | 1,677,644 | — 444.816 | — 2,263,752 | + 119,427 | — 2,144,325 | „ 1843 |
| — | — | — | — | 1,857,200 | — 136.076 | + 3,325,960 | + 126,341 | + 3,452,301 | „ 1844 |
| — | — | — | 1,400,000 | 1,400,000 | — 4.273.018 | + 1,538,094 | + 125,420 | + 1,663,514 | „ 1845 |
| — | — | — | 2,800,000 | 2,800,000 | — 3.848.046 | + 2,197,977 | + 76,395 | + 2,274,372 | „ 1846 |
| — | — | — | 2,400,000 | 2,400,000 | — 3.393.266 | + 679,192 | + 1,121,110 | + 1,800,302 | „ 1847 |
| — | — | — | 1,220,000 | 9,183,575 | + 4.858.835 | — 673,591 | + 5,017,371 | + 4,343,780 | „ 1848 |
| — | — | — | — | 1,604,313 | — 783.265 | — 352,129 | + 1,186,717 | + 834,588 | „ 1849 |
| — | — | — | — | 395,687 | — 1.849.939 | + 1,642,978 | + 1,060,523 | + 2,703,501 | „ 1850 |
| — | — | — | — | — | — 4.849.348 | — 502,864 | + 1,040,149 | + 537,285 | „ 1851 |
| — | — | — | — | — | — 5.403.577 | — 864,039 | + 892,455 | + 28,416 | „ 1852 |
| — | — | — | 540,000 | 540,000 | — 4.377.752 | + 460,185 | + 415,497 | + 875,682 | „ 1853 |
| — | — | — | 1,500,000 | 1,500,000 | — 9.765.404 | — 4,356,592 | + 763,035 | — 3,593,557 | „ 1854 |
| — | — | — | 811,856 | 1,601,856 | — 1.714.185 | — 1,706,782 | + 117,425 | — 1,589,357 | Quarter to 5 April 1854 |
| — | — | — | 1,959,742 | 9,279,055 | + 4.596.535 | + 1,171,327 | + 250,082 | + 1,421,409 | Financial Year ending 31 March 1855 |
| — | — | — | — | 25,611,250 | +22.801.598 | + 1,650,846 | + 1,313,310 | + 2,964,156 | „ 1856 |
| — | — | — | — | 7,499,000 | + 4.220.318 | + 3,067,750 | + 1,125,386 | + 4,193,136 | „ 1857 |
| — | — | — | 121,000 | 121,000 | — 5.459.592 | — 2,010,569 | — 147,541 | — 2,158,110 | „ 1858 |
| — | — | — | — | — | — 3.280.293 | + 1,131,281 | + 13,701 | + 1,144,982 | „ 1859 |
| — | — | — | 480,000 | 480,000 | — 5.714.833 | + 183,781 | — 186,332 | — 2,551 | „ 1860 |
| — | 200,000 | — | 624,000 | 1,278,700 | — 789.997 | — 1,300,732 | — 123,564 | — 1,424,296 | „ 1861 |
| — | 970,000 | — | — | 970,000 | — 553.389 | — 1,383,456 | + 101,881 | — 1,281,575 | „ 1862 |
| — | 950,000 | — | — | 950,000 | — 483.721 | + 1,975,163 | — 457.100 | + 1,518,063 | „ 1863 |
| — | 820,000 | — | 496,286 | 1,316,286 | — 4.029.771 | + 88,709 | + 61,900 | + 150,609 | „ 1864 |
| — | 660,000 | — | 1,200,640 | 1,860,640 | — 4.267.290 | 333,374 | + 671,66 | + 1,010,037 | „ 1865 |



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## APPENDIX IV.—*continued.*

ACCOUNT showing the Total Amount of Money issued in the Year, and applied in Redemption of Debt, *less* the

| FINANCIAL YEAR ENDING | MONEY APPLIED IN REDEMPTION OF DEBT. | | | | | | MONEY RAISED PAID into the | |
|---|---|---|---|---|---|---|---|---|
| | ISSUED from the EXCHEQUER. | | | | Derived from other Sources than the Exchequer (*i.e.*, Land Tax Redemption, Composition of Stamp Duty, Restitution Annuity, &c.). | Total Amount of Money applied in Redemption of Debt. | For Supply (Net). | ‡ For the purposes of the National Debt Conversion Act, and National Debt Redemption Act (Net). |
| | Charged against the Revenue of the Year (as in Column 2 of Part II.) | Old Sinking Fund. | Taken out of Exchequer Balance. | TOTAL of Columns 1 to 3. | | | | |
| | 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. |
| | £. | £. | £. | £. | £. | £. | £. | £. |
| 31 March 1866 | 1,662,042 | 2,622,654 | 1,678,200 | 5,962,896 | 109,272 | 6,072,168 | — | — |
| „ 1867 | 1,703,162 | 1,559,627 | 54,000 | 3,316,789 | 77,906 | 3,394,695 | — | — |
| „ 1868 | 2,220,218 | 1,790,404 | 45,700 | 4,056,322 | 56,849 | 4,113,171 | — | — |
| „ 1869 | 2,406,939 | — | 15,000 | 2,423,939 | 61,560 | 2,485,499 | 2,000,000 | — |
| „ 1870 | 2,499,039 | — | 3,134,600 | 5,633,639 | 387,330 | 6,020,969 | — | — |
| „ 1871 | 3,270,896 | 3,983,796 | 70,500 | 7,325,192 | 84,412 | 7,409,604 | — | — |
| „ 1872 | 3,076,127 | 806,813 | 935,900 | 4,818,840 | 151,968 | 4,970,808 | — | — |
| „ 1873 | 3,011,663 | 3,205,077 | 326,000 | 6,542,740 | 108,640 | 6,651,380 | — | — |
| „ 1874 | 3,179,171 | 4,195,982 | 349,500 | 7,724,653 | 101,544 | 7,826,197 | — | — |
| „ 1875 | 3,348,162 | 1,218,228 | 240,300 | 5,106,690 | 115,890 | 5,222,580 | — | — |
| „ 1876 | 4,113,020 | 331,867 | 37,500 | 4,482,387 | 66,076 | 4,548,463 | — | — |
| „ 1877 | 4,712,064 | — | 8,000 | 4,720,064 | 91,822 | 4,811,886 | — | — |
| „ 1878 | 5,050,987 | 439,898 | — | 5,490,795 | 113,636 | 5,604,431 | 2,750,000 | — |
| „ 1879 | 5,142,468 | — | — | 5,142,468 | 125,095 | 5,267,563 | 2,600,000 | — |
| „ 1880 | 5,287,409 | — | 500,000 | 5,787,409 | 100,229 | 5,887,638 | — | — |
| „ 1881 | 6,068,011 | — | 1,000 000 | 7,068,011 | 117,140 | 7,185,151 | 1,800,000 | — |
| „ 1882 | 6,437,032 | 933,363 | — | 7,370,395 | 121,325 | 7,491,720 | — | — |
| „ 1883 | 6,664,564 | 349,726 | — | 7,014,290 | 132,551 | 7,146,841 | — | — |
| „ 1884 | 6,769,919 | 98,179 | 1,914,633 | 8,782,731 | 244,377 | 9,027,108 | — | — |
| „ 1885 | 7,035,903 | 205,620 | — | 7,241,523 | 291,385 | 7,532,908 | — | — |
| „ 1886 | 1,252,511 | — | — | 1,252,511 | 285,730 | 1,538,241 | 3,250,000 | — |
| „ 1887 | 5,791,790 | — | 1,500 | 5,793,290 | 289,913 | 6,083,203 | — | — |
| „ 1888 | 5,079,925 | 776,006 | 46,800 | 5,902,731 | 255,296 | 6,158,027 | — | — |
| „ 1889 | 5,184,406 | 2,378,609 | 12,000 | 7,575,015 | 347,271 | 7,922,286 | — | 1,000,000 |
| „ 1890 | 5,292,397 | § 788,982 | 1,870,200 | 7,951,579 | 321,726 | 8,273,305 | — | — |
| „ 1891 | 6,147,269 | ‖ 3,221,002 | 1,131,520 | 10,499,791 | 298,912 | 10,798,703 | 762,000 | — |
| „ 1892 | 6,505,541 | 1,756,257 | — | 8,261,798 | 315,716 | 8,577,514 | — | 651,721 |
| „ 1893 | 6,594,781 | 1,067,013 | 500 | 7,662,294 | 264,689 | 7,926,983 | — | — |
| „ 1894 | 6,860,915 | 20,012 | 700 | 6,881,627 | 283,746 | 7,165,373 | * 750 000 | — |
| „ 1895 | 6,686,970 | — | 750,000 | 7,436,970 | 310,477 | 7,747,447 | — | — |
| „ 1896 | 7,310,571 | 765,342 | — | 8,075,913 | 289,625 | 8,365,538 | — | — |
| „ 1897 | 7,441,983 | 342 | 600 | 7,442,925 | 318,384 | 7,761,309 | — | — |
| „ 1898 | 7,730,561 | ¶ — | — | 7,730,561 | 399,118 | 8,129,679 | — | — |
| „ 1899 | 7,852,103 | — | — | 7,852,103 | 506,526 | 8,358,629 | — | — |
| „ 1900 | † 6,137,866 | — | — | 6,137,866 | 227,324 | 6,365,190 | 10,550,000 | — |

† For details, *see* Appendix V. pages 28 and 29.

§ In 1888–89 special expenditure amounting to 3,009,958 *l.* was incurred in connection with the operations under the National Debt Conversion Act, 1888; and of this amount 2,009,958 *l.* was charged against the revenue of the year, the remaining million being borrowed, as shown in Column 8. Accordingly, had there been no such expenditure, the surplus revenue of the year, constituting the Old Sinking Fund, and thus applicable to reduce debt in 1889–90, would have been 2,798,940 *l.* instead of 788,982 *l.*

‖ In 1889–90 special expenditure amounting to 42,550 *l.* was incurred in connection with the operations under the National Debt Redemption Act, 1889 and charged against the revenue of the year. Accordingly, had there been no such expenditure, the surplus revenue of the year, constituting the Old Sinking Fund, and thus applicable to redeem Debt in 1890–91, would have been 3,263,552 *l.* instead of 3,221,002 *l.*

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## APPENDIX IV.—*continued.*

**Amount (if any) raised by Creation of Debt, together with other Transactions affecting Capital Liabilities—*contd.***

| BY CREATION OF DEBT. EXCHEQUER. For (a) Local Loans; (b) Purchase of Suez Canal Shares; (c) Loan to India; (d) Cape of Good Hope Advance; (e) Construction of Barracks; (f) Telegraphic Purposes; (g) Naval Works; (h) Uganda Railway; and (j) Royal Niger. 9. | For (a) Fortifications; (b) Military Forces Localization; (c) Imperial Defence; and (d) Naval Defence Purposes; (e) Public Offices (Acquisition of Site) Act, 1895; (f) Public Offices (Whitehall) Site Act, 1897. 10. | Applied direct for—(a) Compensation in connection with Abolition of Slavery; and (b) Telegraph Capital Expenditure. 11. | Money applied out of Old Sinking Fund in Payment off of Deficiency Advances. 12. | TOTAL of Columns 7 to 12 to be deducted from Column 6. 13. | NET RESULT 14. | Increase or Decrease of Exchequer Balance, and other Assets. + Increase or — Decrease of Exchequer Balance. 15. | + Increase or — Decrease of other Assets (Loan Transactions). 16. | Net + Increase or — Decrease of Exchequer Balance, and other Assets combined. 17. | FINANCIAL YEAR ENDING |
|---|---|---|---|---|---|---|---|---|---|
| £. | £. | £. | £. | £. | £. | £. | £. | £. | |
| — | (a)450,000 | — | 518,715 | 968,715 | — 5,103,453 | — 1,839,608 | + 199,435 | — 1,640,173 | 31 March 1866 |
| — | (a)500,000 | — | 808,900 | 1,308,900 | — 2,085,795 | + 1,442,837 | + 881,540 | + 2,324,377 | „ 1867 |
| — | (a)480,000 | — | 901,638 | 1,381,638 | — 2,731,533 | — 2,512,305 | + 302,425 | — 2,209,880 | „ 1868 |
| — | (a)525,000 | — | — | 2,525,000 | + *39,501* | — 74,587 | + 111,715 | + 37,128 | „ 1869 |
| — | (a)200,000 | (b)6,457,662 | — | 6,657,662 | + *636,693* | + 3,899,389 | + 9,211 | + 3,908,600 | „ 1870 |
| — | (a)150,000 | (b)278,125 | 1,500,000 | 1,928,125 | — 5,481,479 | — 1,583,213 | — 109,714 | — 1,692,927 | „ 1871 |
| — | (a)370,000 | (b)1,264,213 | 60,000 | 1,694,213 | — 3,276,595 | + 2,319,217 | — 326,645 | + 1,992,572 | „ 1872 |
| — | (a)250,000 (b)58,000 | — | — | 308,000 | — 6,343,380 | + 2,650,053 | + 145,622 | + 2,795,67 | „ 1873 |
| — | (a)250,000 (b)250,000 | (b)1,100,138 | 300,000 | 1,900,138 | — 5,926,069 | — 4,549,851 | + 1,588,913 | — 2,960,938 | „ 1874 |
| (a)1,000,000 | (a)300,000 (b)300,000 | — | 463,043 | 2,063,043 | — 3,159,537 | — 1,177,532 | + 1,776,673 | + 599,141 | „ 1875 |
| (a)2,200,000 (b)3,300,000 | (a)250,000 | (b)325,700 | — | 6,075,700 | + *1,527,237* | — 1,145 735 | + 6,313,679 | + 5,167,944 | „ 1876 |
| (a)2,560,000 (b)700,000 | (b)900,000 | (b)274,162 | — | 4,434,162 | — 377,724 | + 869 063 | + 2,816,866 | + 3,685,929 | „ 1877 |
| (a)3,970,000 | (a)100,000 (b)700,000 | (b) 300,000 | 439,808 | 8,259,808 | + *2,655,377* | + 254,739 | + 3,818,977 | + 4,073,716 | „ 1878 |
| (a)2,730,000 | (b)700,000 | (b)140,000 | — | 6,170,000 | + *902,437* | + 672,367 | + 2,609,515 | + 3,281,882 | „ 1879 |
| (a)2,690,000 (c)2,000,000 | — | — | — | 4,690,000 | — 1,197,638 | — 3,642,327 | + 4,735,105 | + 1,092,778 | „ 1880 |
| — | — | — | — | 1,800,000 | — 5,385,151 | + 2,650,233 | — 923,624 | + 1,726,609 | „ 1881 |
| — | — | — | 500,000 | 500,000 | — 6,991,720 | + 52,923 | — 143,553 | — 90,630 | „ 1882 |
| — | — | — | 349,726 | 349,726 | — 6,797,115 | + 996,145 | — 905,207 | + 90,938 | „ 1883 |
| — | — | — | 98,179 | 98,179 | — 8,928,929 | — 1,340,161 | — 376,348 | — 1,716,509 | „ 1884 |
| — | — | — | 205,620 | 205,620 | — 7,327,288 | — 639,362 | — 418,171 | — 1,057,533 | „ 1885 |
| (d)400,000 | — | — | — | 3,650,000 | + *2,111,759* | + 632,737 | + 366,686 | + 999,423 | „ 1886 |
| — | — | — | — | — | — 6,083,203 | + 324,163 | + 442,029 | + 766,192 | „ 1887 |
| — | — | — | — | — | — 6,158,027 | + 1,696,965 | — 149,774 | + 1,547,191 | „ 1888 |
| — | — | — | — | 1,000,000 | — 6,922,286 | — 2,055,070 | — 215,472 | — 2,270,542 | „ 1889 |
| — | — | — | — | — | — 8,273,305 | — 371,741 | + 385,888 | + 14,147 | „ 1890 |
| — | (c)2,527,780 (d)696,000 | — | 1,000,000 | 4,985,780 | — 5,812,923 | + 1,150,636 | — 437,458 | + 713,178 | „ 1891 |
| — | (c)440,000 (d)1,300,000 | — | — | 2,391,721 | — 6,185 793 | — 115,728 | — 5,389 | — 121,117 | „ 1892 |
| (e)535,000 (f) 86,000 | (c)285,000 (d)1,150,000 | — | — | 2,056,000 | — 5,870,983 | — 1,172,634 | + 86,062 | — 1,086,572 | „ 1893 |
| (e) 680,000 (f) 160,000 | (c) 145,000 | — | 20,012 | 1,755,012 | — 5,410,361 | + 894,584 | — 254,016 | + 640,568 | „ 1894 |
| (e) 670,000 (f) 90,000 | — | — | — | 760,000 | — 6,987,447 | + 323,708 | — 325,696 | — 1,988 | „ 1895 |
| (e) 600,000 (f) 113,550 (g) 375,000 | — | — | — | 1,088,550 | — 7,276,988 | ** + 2,674,374 | + 703,855 | + 3,378,229 | „ 1896 |
| (f) 547,114 (h) 147,000 | — | — | — | 694,114 | — 7,067,195 | ** + 891,933 | — 292,706 | + 699,227 | „ 1897 |
| — | — | — | — | — | — 8,129,679 | ** + 1,051,288 | + 1,275,004 | + 2,326,292 | „ 1898 |
| (e) 820,000 (f) 342,336 (h) 1,819,000 | (e) 450,000 (f) 500,000 | — | 1,128,010 | 5,060,346 | — 3,298,283 | ** — 1,999,249 | — 2,161,476 | — 4,160,725 | „ 1899 |
| (e) 150,000 (f) 290,000 (g) 691,618 (h) 1,034,000 (j) 820,000 | — | — | 185,958 | 13,721,576 | + *7,356,388* | — 5,402,126 | + 194,967 | — 5,207,159 | „ 1900 |

‡ For the complete transactions up to the 31st March 1891 under the National Debt (Conversion and Redemption) Acts, *see* House of Commons Paper, No. 153, of 1890. For an explanation of the amount subsequently borrowed, *see* Appendix VI., pages 35 to 37.

* £. 750,000 borrowed in aid of Ways and Means, and outstanding on the 31st March 1894, was repaid on 5th April 1894.

¶ *See* foot-note on page 2.

** *See* note (φ), page 11.



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# APPENDIX V.

DETAILS of ISSUES charged against the REVENUE for the Service of the Debt, and Sundry Receipts to be set off against such Issues, in the Year ending 31st March 1900.

| | Issues on account of Interest and Management. 1. | Issues on account of Capital. 2. | TOTAL |
|---|---|---|---|
| INSIDE THE PERMANENT OR FIXED ANNUAL CHARGE. | £. s. d. | £. s. d. | £. s. d. |
| I.—FUNDED DEBT: | | | |
| Interest thereon | 15 242,192 4 4 | - - - | 15,242,192 4 4 |
| II.—TERMINABLE ANNUITIES: | | | |
| Annuities for Life (10 Geo. 4, c. 24, &c.) | 286,473 1 9 | 989,450 - - | 1,275,923 1 9 |
| Annuities for Terms of Years (10 Geo. 4, c. 24, &c.) | 3,740 15 11 | 15,200 - - | 18,940 15 11 |
| Red Sea and India Telegraph Company's Annuity, expiring 4th August 1908 (25 & 26 Vict. c. 39) | 9,883 - - | 26,117 - - | * 36,000 - - |
| Converted Annuities, expiring in 1904 (46 & 47 Vict. c. 54, s. 5) | 95,271 - - | 558,751 - - | 634,022 - - |
| Chancery Funds Annuity, expiring 5th July 1904 (51 & 52 Vict. c. 15) | 355,165 10 3 | 2,588,204 9 9 | 2,943,370 - - |
| Savings Banks Annuities, expiring in 1911-12, (50 & 51 Vict. c. 16 and 62 & 63 Vict. c. 9) | 99,176 - - | 479,788 - - | 578,964 - - |
| Savings Banks Annuities, expiring in 1922-23 (62 & 63 Vict. c. 9) | 299,862 - - | 573,853 - - | 873,715 - - |
| Book Debt Annuities, expiring in 1922, (62 & 63 Vict. c. 9) | 323,937 - - | 421,278 - - | 745,215 - - |
| Trustee Savings Banks Deficiency Annuity, created in 1881, and expiring 1908 (43 & 44 Vict. c. 36) | - - | 83,672 12 - | 83,672 12 - |
| Annuity created in 1884 in consideration of the cancellation of Consols, and creation of a similar amount of 2½ per Cent. Stock, expiring in 1903 (26 Vict. c. 14; 46 & 47 Vict. c. 54; and 47 Vict. c. 2) | 35,121 - - | - † - | 35,121 - - |
| Sinking Fund Annuity, created in 1884, to extinguish the increase in the nominal capital amount of the National Debt due to the conversion of 3 per Cent. Stock into 2¾ and 2½ per Cent. Stock, expiring in 1934 (47 & 48 Vict. c. 23, s. 3) | - - - | 15,547 5 - | 15,547 5 - |
| III.—UNFUNDED DEBT: | | | |
| Interest | 272,577 10 6 | - - | 272,577 10 6 |
| IV.—MANAGEMENT OF THE DEBT | 174,863 18 2 | - - - | 174,863 18 2 |
| V.—NEW SINKING FUND | - - - | 19,875 12 4 | 19,875 12 4 |
| Carried forward £. | 17,198,263 - 11 | 5,801,736 19 1 | 23,000,000 - - |

* A repayment to the Exchequer of a moiety of this amount of 36,000 *l.* is made by the Indian Government.

† No portion of this Annuity represents a repayment of Capital. *See* 26 Vict. c. 14, s. 4; 46 & 47 Vict. c. 54, s. 6; and 47 Vict. c. 2, s. 2.

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## APPENDIX V.—*continued.*

DETAILS of Issues charged against the Revenue for the Service of the Debt, &c., in the Year ending 31st March 1900—*continued.*

| | Issues on account of Interest and Management. 1. | Issues on account of Capital. 2. | TOTAL. 3. |
|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. |
| Brought forward - - - | 17,198,263 - 11 | 5,801,736 19 1 | 23,000,000 - - |
| OUTSIDE THE PERMANENT OR FIXED ANNUAL CHARGE. | | | |
| Interest on Treasury Bills issued under the Treasury Bills Act, 1899. | 216,657 6 3 | — | 216,657 6 3 |
| OTHER CHARGES connected with Capital Liabilities: | | | |
| (1.) Borne on Consolidated Fund: | | | |
| Russian-Dutch Loan - - - - - - - | 9,171 19 7 | 34,381 11 8 | 43,553 11 3 |
| (2.) Borne on Votes: | | | |
| Under the Barracks Act, 1890 (53 & 54 Vict. c. 25). | 73,870 2 - | 174,206 3 - | 248,076 5 - |
| Under Imperial Defence Act, 1888 (51 & 52 Vict. c. 32). | | | |
| Navy - - - - - - - - - - | 3,463 2 - | 56,837 14 - | *60,300 16 - |
| Under the Telegraph Acts, 1892 to 1899 - - | 26,990 7 7 | 63,139 19 5 | 90,130 7 - |
| Under the Uganda Railway Act, 1896 (59 & 60 Vict. c. 38). | 3,875 5 - | 3,587 10 - | 7,462 15 - |
| Under the Public Offices (Acquisition of Site) Act, 1895 (59 Vict. c. 5). | 9,462 1 - | 3,316 3 - | 12,778 4 - |
| Savings Banks, Post Office Savings Banks, and Friendly Societies Deficiencies. | 58,029 1 3 | - - - | 58,029 1 3 |
| Grant of the Balance of a Life Annuity forfeited - | 56 - 3 | 194 - - | 250 - 3 |
| Redemption of Land Tax on Government Property (balance) - - - - - - - | — | 466 6 - | 466 6 - |
| TOTAL OTHER CHARGES - £. | 184,917 18 8 | 336,129 7 1 | 521,047 5 9 |
| TOTAL ISSUES - - - £. | 17,599,838 5 10 | 6,137,866 6 2 | 23,737,704 12 - |
| *Sundry Receipts to be set off:* | | | |
| *Interest on Sardinian Loan* - - - - - - | *8,024 19 4* | - - - | *8,024 19 4* |
| *Profits of Issue and Fees on Stock Certificates* - - | *176,367 13 -* | - - - | *176,367 13 -* |
| *Moiety of Red Sea and India Telegraph Company's Annuity repaid from Indian Revenues* - - | *4,969 - -* | *13,058 - -* | *18,027 - -* |
| *TOTAL RECEIPTS TO BE SET OFF* - - - | *189,361 12 4* | *13,058 - -* | *202,419 12 4* |
| NET EXPENDITURE - - - £. | 17,410,476 13 6 | 6,124,808 6 2 | 23,535,284 19 8 |

* The Annuity paid by the Admiralty was 95,342*l.* 16*s.*, but towards this payment there was received from the Colonies, in pursuance of the Australasian Agreement, a sum of 35,042*l.*, which was appropriated in aid of the Naval Vote bearing the charge.



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## APPENDIX VI.

NOTES on the principal transactions affecting the Debt, &c.

| Financial Year ending | | |
|---|---|---|
| 5 January 1836 | £. 15,000,000, Three per Cent. Stock, created to provide funds for compensation in connection with abolition of slavery. | 3 & 4 Will. 4, c. 73, s. 21. |
| | £. 1,734,353 12*s.* 7*d.*, Three-and-a-half per Cent. Stock, created to further provide funds for the same purpose. | 5 & 6 Will. 4, c. 45. |
| " 1837 | £. 3,437,270 11*s.* 10*d.*, Three-and-a-half per Cent. Stock, created to further provide for compensation in connection with abolition of slavery. | 6 & 7 Will. 4, c. 82, s. 3. |
| | £. 1,177,878 17*s.* 1*d.* Three per Cent. Stock, created in exchange for 1,075,000*l.* Exchequer Bills, of which 35,900*l.* were issued for Local Loans. | 9 Geo. 4, c. 92. |
| " 1838 | £. 1,702,989 15*s.* 2*d.* Three per Cent. Stock, created in exchange for 1,513,500*l.* Exchequer Bills, of which 506,700*l.* were issued for Local Loans. | 9 Geo. 4, c. 92. |
| | £. 431,789 7*s.* 9*d.* Three per Cent. Stock, held on account of redemption of land-tax was cancelled | 7 Will. 4, c. 17. |
| " 1839 | £. 648,264 9*s.* 11*d.* Three per Cent. Stock, created in exchange for 600,000*l.* Exchequer Bills. | 9 Geo. 4, c. 92. |
| " 1840 | £. 5,956,292 17*s.* 5*d.* Three per Cent. Stock, created in exchange for 5,400,000*l.* Exchequer Bills, of which 900,000*l.* were issued for Local Loans. | 9 Geo. 4, c. 92, and 2 & 3 Vict. c. 97. |
| " 1841 | £. 546,627 7*s.* 9*d.* Three per Cent. Stock, created in exchange for 500,000*l.* Exchequer Bills. | 9 Geo. 4, c. 92. |
| " 1842 | £. 6,949,765 5*s.* 6*d.* Three per Cent. Stock, created in exchange for 3,729,700*l.* Exchequer Bills (including 32,000*l.* forged bills) and | 9 Geo. 4, c. 92. |
| | for £. 2,467,432*l.* Money Raised - - - - - - | 5 Vict. c. 8. |
| " 1843 | £. 1,191,177 1*s.* 8*d.* Three per Cent. Stock, created in exchange for 1,026,250*l.* Exchequer Bills issued for Local Loans. | 9 Geo. 4, c. 92. |
| " 1844 | £. 44,847 5*s.* 4*d.* Three per Cent. Stock, created in exchange for 40,200*l.* Exchequer Bills issued for Local Loans. | 9 Geo. 4, c. 92. |
| " 1845 | £. 15,217 10*s.* 5*d.* Three per Cent. Stock, created in exchange for 14,000*l.* Exchequer Bills issued for Local Loans. | 9 Geo. 4, c. 92. |
| | £. 248,656,274 11*s.* 10*d.* Three-and-a-half per Cent. Stock, converted into an equal amount of Stock bearing Three-and-a-quarter per Cent. to 1854–55, and Three per Cent. thereafter until 1874. | 7 Vict. c. 4 & 5. |
| | South Sea Guarantee Fund (610,464*l.* 3*s.*) This fund was established in 1815 by Act 55 Geo. 3, c. 57, to indemnify the South Sea Company for the loss of their exclusive privileges of trade, and on its completion was transferred by the National Debt Commissioners to the South Sea Company. | 55 Geo. 3, c. 57, 7 & 8 Vict. c. 80. |
| " 1848 | £. 8,938,547 9*s.* 8*d.* Three per Cent. Stock, created for supply - | 10 Vict. c. 9. |
| " 1849 | £. 2,288,434 18*s.* Three per Cent. Stock, created for supply - | 11 & 12 Vict. c. 125. |
| " 1851 | The Public Debt of Scotland outstanding at the date of the Union was by Act 5 Geo. 1, c. 20, stated to be 248,550*l.* 0*s.* 9*d.* In lieu of this sum an annuity of 10,000*l.* was granted, redeemable at any time upon payment of the capital of the Debt. The Debt was paid off in this year under Act 13 & 14 Vict. c. 63. | |
| " 1854 | £. 1,274,760 19*s.* 2*d.* Three per Cent. Stock, created in exchange for 1,247,000*l.* Exchequer Bills. | 9 Geo. 4, c. 92. |

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**Financial Year ending**

**5 January 1854** (*Continued.*)

Under 16 Vict. c. 23, the following Commutations of Stock were effected :— 16 Vict. c. 23.

| £. | s. | d. | | £. | s. | d. |
|---|---|---|---|---|---|---|
| 57,524 | 9 | 3 | New South Sea Annuities, at Three per Cent., for - - New 3½ per Cents. | 47,457 | 13 | 7 |
| 406,082 | 5 | 3 | New South Sea Annuities, at Three per Cent., for - - New 2½ per Cents. | 446,690 | 9 | 9 |
| 4,489 | 7 | 4 | Three per Cent. Annuities, 1751, for - - - - New 3½ per Cents. | 3,703 | 14 | 6 |
| 87,987 | 17 | 7 | Three per Cent. Annuities, 1751, for - - - - New 2½ per Cents. | 96,786 | 13 | 4 |
| 14,741 | – | 11 | Three per Cent. Annuities, 1726, for - - - - New 3½ per Cents. | 12,161 | 7 | 3 |
| 181,480 | 7 | – | Three per Cent. Annuities, 1726, for - - - - New 2½ per Cents. | 199,628 | 7 | 8 |
| 135,064 | 19 | 5 | Consolidated Three per Cents. for - - - - - New 3½ per Cents. | 111,428 | 12 | – |
| 999,106 | 17 | 1 | Consolidated Three per Cents. for - - - - - New 2½ per Cents | 1,099,017 | 10 | 9 |
| | | | The result of the foregoing commutation was that Three per Cent. Stock, amounting to 211,819 *l.* 16 *s.* 11 *d.* had been commuted for 174,751 *l.* 7 *s.* 4 *d.* Stock at Three-and-a-half per Cent., giving a decrease in Stock of - - - - | 37,068 | 9 | 7 |
| | | | And Three per Cent. Stock amounting to 1,674,657 *l.* 6 *s.* 11 *d.* had been commuted for 1,842,123 *l.* 1 *s.* 6 *d.* Stock at Two-and-a-half per Cent., giving an increase of - | 167,465 | 14 | 7 |
| | | | Or a NET INCREASE in Debt of - - | £. 130,397 | 5 | – |

£. 408,900 Exchequer Bills ; 1,900 *l.* Three per Cent. Annuities, 1751, and 2,500 *l.* Consolidated Three per Cents., were exchanged for 413,300 *l.* Exchequer Bonds, carrying interest at 2¾ per Cent. to September 1864, and at 2½ per Cent. per annum until 1st September 1894 ; thereafter subject to redemption at the option of the Commissioners of Her Majesty's Treasury.

£. 6,048,758 4 *s.* 9 *d.* Three per Cent., dissentients were paid off in the year, under 16 Vict. c. 23, out of balances.

**Quarter ending 5 April 1854.**

£. 3,300 Old South Sea Three per Cents. ; and 1,700 *l.* Reduced Three per Cents. were exchanged for 5,000 *l.* Exchequer Bonds, carrying interest at 2¾ per Cent. to September 1864, and at 2½ per Cent. per annum until 1 September 1894 ; thereafter subject to redemption at the option of the Commissioners of Her Majesty's Treasury. 16 Vict. c. 23.

The 413,300 *l.* Exchequer Bonds issued in the year ended 5 January 1854, and the 5,000 *l.* Exchequer Bonds issued in the quarter ended 5 April 1854, were first included, as Funded Debt, in the Finance Accounts for the year ended 31 March 1857, but are so treated in this Return from the year ended 5 January 1854 inclusive.

Under Act 16 Vict. c. 23, the following further Commutations of Stock were effected :—

| £. | s. | d. | | £. | s. | d. |
|---|---|---|---|---|---|---|
| 41,384 | 19 | 10 | Old South Sea Reduced Three per Cents., for - - - New 3½ per Cents. | 34,142 | 12 | 4 |
| 694,548 | 1 | 5 | Old South Sea Reduced Three per Cents., for - - - New 2½ per Cents. | 764,002 | 17 | 6 |
| 393,487 | 13 | 8 | Reduced Three per Cents., for New 2½ per Cents. | 432,836 | 9 | – |
| 38,608 | 19 | 11 | Reduced Three per Cents., for New 3½ per Cents. | 31,852 | 8 | 5 |

Giving a NET INCREASE in Debt of 94,804 *l.* 12 *s.* 5 *d.*



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| | | |
|---|---|---|
| Quarter ending 5 April 1854. (*Continued.*) | £. 1,999,372 9*s.* 7*d.* Old South Sea Three per Cents. were paid off in the quarter, under 16 Vict. c. 23, out of balances. | 16 Vict. c. 23. |
| | £. 790,000 Unfunded Debt, created for Supply. | |
| Financial year ending | | |
| 31 March 1855 | £. 7,352,700 Unfunded Debt, created for Supply. | |
| " 1856 | £. 3,333,250 Three per Cent. Stock, created in exchange for 2,230,200 *l.* Exchequer Bills, and 769,800 *l.* Money Subscriptions in lieu of Bills. | 19 Vict. c. . |
| | £. 21,555,416 13*s.* 4*d.* Stock, created for Supply - - - | 18 Vict. c. 18, and 19 Vict. c. 6. |
| " 1857 | £. 5,376,458 6*s.* 8*d.* Stock, created for Supply - - - - | 19 Vict. c. 21. |
| " 1859 | £. 8,469,239 Three per Cent. Stock, created in exchange for 7,600,000 *l.* Exchequer Bills. | 9 Geo. 4. c. 92, s. 50. |
| " 1860 | The so-called "Long Annuities," amounting to 1,295,421 *l.* 4*s.* 8½*d.*, expired on 5 January 1860. It was not unfrequently a practice of the Government when raising money, to grant, in addition to the Stock created, bonuses in the form of terminable annuities. Hence the origin of these annuities which commenced in 1761, and were gradually increased as new loans were issued, by the addition of further annuities, all running to the same date in 1860, and amalgamated with the earlier creations. | Hansard, vol. 156, p. 827. 10 February 1860. |
| | Other annuities for terms of years, amounting to 857,150 *l.*, also expired within the years 1859-60 and 1860-61. | |
| " 1861 | The sanction of Parliament was obtained for a large expenditure on fortifications, to meet which the money might be borrowed. The sum raised was advanced from time to time out of Savings Banks moneys in exchange for terminable annuities expiring in 1885. | Hansard, vol. 160, p. 17. 23 July 1860. 23 & 24 Vict. c. 109. |
| " 1863 | In 1858 the Treasury had guaranteed for 50 years to the Red Sea and India Telegraph Company 4½ per cent. on a maximum capital of 800,000 *l.* By an Act passed in 1862 this guarantee was converted into a Government annuity of 36,000 *l.* for 46 years. | Hansard, vol. 166, p 325. 31 March 1862. 25 & 26 Vict. c. 39. |
| " 1864 | £. 24,000,000 Stock at 3 per cent. held by the National Debt Commissioners on account of Savings Banks was cancelled, a corresponding amount being charged on the Consolidated Fund in lieu thereof, bearing the same rate of interest. | 26 Vict. c. 25. |
| | A general power was given to the Treasury to convert Three per Cent. Stock held on account of the Post Office Savings Banks Fund into 2½ per Cent. Stock of equal nominal amount, together with a terminable annuity (running to 1885) equivalent in value to the difference between the rate of 3 per Cent. and 2½ per Cent. Stock; 1,000,000 *l.* of Three per Cent. Stock was under this power converted into 2½ per Cents., and a terminable annuity of 9,983 *l.* 7*s.* 3*d.*, expiring in 1885, created. | Hansard, vol. 169, p. 320. 13 February 1863. 26 Vict. c. 14, s. 4. |
| | £. 5,000,000 Stock held on account of Trustee Savings Banks was converted into a terminable annuity of 315,017 *l.*, expiring in 1885. | Hansard, vol. 170, p. 1137 4 May 1863. 26 Vict. c. 25. |
| " 1866 | £. 3,945,349 Three per Cent. Stock held by the National Debt Commissioners on account of "Unclaimed Dividends" and "Donations and Bequests" was cancelled. | 29 Vict. c. 11. |
| " 1867 | £. 2,500,000 Stock held on account of the Post Office Savings Banks Fund was converted into a terminable annuity of 163,414 *l.* 7*s.*, expiring in 1885. | Hansard, vol. 181, p. 333. 9 February 1866. 29 Vict. c. 5. |
| " 1868 | The Book Debt of 24,000,000 *l.*, sterling given in 1863 to the Savings Banks Fund in lieu of the same nominal amount of stock, under the Act 26 Vict. c. 25, was converted into a terminable annuity of 1,760,878 *l.* running until 1885. | Hansard, vol. 183, pp. 405 & 440. 3 & 4 May 1866. Hansard, vol. 186, p. 1118. 4 April 1867. 30 Vict. c. 26. |
| | £. 2,500,000 Three per Cent. Stock held on account of Trustee Savings Banks was also converted into an annuity of 171,544 *l.*, running until 1885. | 29 Vict. c. 5. |
| | The "Deadweight Annuity," amounting to 585,740 *l.*, expired. This annuity had been created in 1823 for 44 years in consideration of advances amounting to 13,089,419 *l.* made by the Bank of England between 15 April 1823 and 15 July 1828, in aid of the so-called "Deadweight" expenditure for half-pay, pensions, and retired allowances of the Army, Navy, and Civil Service. | Hansard, vol. 186, p. 1121. 4 April 1867. Hansard, vol. 7, p. 286. 1 May 1822. Hansard, vol. 8, p. 322. 11 April 1823. (Sir H. Parnell's) Finance Committee of 1828, p. 22. 4 Geo. 4, c. 22. |
| " 1870 | Annuities created in 1864, 315,017 *l.* per annum, and annuities created in 1868, 1,932,422 *l.* per annum, amounting in the aggregate to 2,247,439 *l.*, and all expiring in 1885, were cancelled in exchange for an annuity of 2,246,990 *l.*, expiring at various periods of 1885. | 32 & 33 Vict. c. 59. |

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| Financial Year ending | | |
|---|---|---|
| 31 March 1870 (*Continued.*) | The annuity of 163,414 *l.* 7 *s.*, expiring in 1885, created in 1867, was cancelled in exchange for an annuity of 165,287 *l.*, expiring in June 1885. | 32 & 33 Vict. c. 89. |
| | £. 7,000,000 was added to the Capital of the Funded Debt in connection with the purchase of the Telegraphs. | 32 & 33 Vict. c. 73. |
| " " | £. 5,871,488 Three per Cent. Stock, representing Money, &c., held by the Courts of Chancery and Bankruptcy, which had long been unclaimed, was cancelled. | 32 & 33 Vict. c. 91, ss. 4 & 9. |
| " 1871 | £. 7,000,000 of Three per Cent. Stock held on account of Post Office Savings Banks, was cancelled in exchange for a terminable annuity of 553,887 *l.*, expiring in 1885. | 29 Vict. c. 5. |
| " 1873 | Power was taken to borrow the money required for the construction of barracks, &c., under the scheme for the localisation of military forces. In the next few years resort was had to this power by the creation of terminable annuities of 378,831 *l.*, expiring in 1885 and held on account of Savings Banks Funds. | Hansard, vol. 209, p. 904. 22 February 1872. 35 & 36 Vict. c. 68. |
| " 1875 | A further amount of 7,000,000 *l.* of Post Office Savings Banks Three per Cent. Stock was cancelled in exchange for a terminable annuity of 651,681 *l.* expiring in 1885. | 29 Vict. c. 5. |
| " 1876 | The annual charge for the Debt was made a fixed sum, which was to be raised in three years to 28,000,000 *l.* The excess amount not required for the actual service of the Debt was to be applied to the redemption of debt as the "New Sinking Fund." | Hansard, vol. 223, p. 141. 15 April 1875. 38 & 39 Vict. c. 45. |
| " " | The money required to purchase Suez Canal shares was raised by Exchequer Bonds (4,000,000 *l.*), redeemable within 36 years by the application of an annual sum, not exceeding 200,000 *l.*, to the payment of interest and principal. | Hansard, vol. 227, p. 1420. 6 March 1876. 39 & 40 Vict. c. 1 & 67 |
| " 1880 | On account of the heavy expenditure entailed upon India by the Afghan War, 2,000,000 *l.* was advanced to the Indian Exchequer without interest, and was made repayable in annual instalments spread over seven years. The amount was raised by the issue of 2,049,259 *l.* Three per Cent. Consols, the interest of which was not to be paid out of the permanent or fixed annual charge of the Debt. | Hansard, vol. 245, p. 287. 3 April 1879. 42 & 43 Vict. c. 45 & 61. |
| " 1881 | £. 6,000,000 was authorised to be borrowed on a terminable annuity of 1,350,583 *l.*, expiring in 1885, for the purpose of paying off part of the Exchequer Bonds issued to defray the expenses incurred on account of the Russo-Turkish and South African Wars. The annuity was to be met out of the New Sinking Fund and out of an addition of 800,000 *l.* made to the permanent or fixed annual charge of the Debt. | Hansard, vol. 251, p. 832. 11 March 1880. 43 Vict. c. 18. |
| " 1882 | An annuity of 83,672 *l.* 12 *s.*, expiring in 1908, was created with a view to making good the capital deficiency of the Trustee Savings Banks Fund, the permanent or fixed annual charge of the Debt being *pro tanto* increased. | Hansard, vol. 253, 325. 18 June 1880. 43 & 44 Vict. c. 35. |
| | The Indian Government was released of its obligation to repay the loan of 2,000,000 *l.* made in 1879. The Consols representing that debt were converted into a terminable annuity of 115,864 *l.* 10 *s.*, expiring in 1906. | Hansard, vol. 59, p. 1154. 16 March 1881. 44 & 45 Vict. c. 51. |
| | The permanent annual charge of the Debt was, subject to any increase under 43 & 44 Vict. c. 36 (Savings Banks Deficiency Act) to be 28,920,000 *l.* for four years, and 28,120,000 *l.* afterwards. | |
| | Power was obtained to convert 7,750,000 *l.* Exchequer Bonds, issued for Local Loan purposes, into Stock. £. 4,000,000 Bonds were funded this year, and 3,750,000 *l.* in 1882–83. A Sinking Fund of 1 *l.* per cent. for the first four years, and of 3 *l.* 4 *s.* 4 *d.* per cent. for the following 21 years, was to be applied to pay off the 8,603,006 *l.* total Stock so created. Interest and Sinking Fund were not to be included in the permanent annual charge. | 44 & 45 Vict. c. 55. |
| " 1884 | Various annuities expiring in 1885, and amounting to 5,135,262 *l.* were converted or prolonged into annuities of 684,022 *l.*, expiring in 1903; and, so large an amount available for the redemption of debt having been thus set free, fresh annuities were created. (1.) 40,000,000 *l.* Consols held by the Paymaster General for Suitors in the Court of Chancery were cancelled; and an annuity of 2,665,835 *l.*, running for 20 years, was set up to replace the Stock. (2.) 30,241,908 *l.* Three per Cent. Stock, held on account of the Savings Banks Fund, was similarly cancelled; and three sets of annuities of 1,200,000 *l.* running for 5, 10, and 15 years respectively, commonly known as the "Rolling Annuities," were given in exchange for the Stock so cancelled; as each set of the annuities expired, new annuities for 15 years were to be set up of an equivalent value, with an addition to them of the interest on the further Stock thereby cancelled. | Hansard, vol. 277, p. 1520. 5 April 1883. Hansard, vol. 282, p. 1858. 7 August 1883. 46 & 47 Vict. c. 54. |



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| Financial Year ending | | |
|---|---|---|
| 31 March 1884 (*Continued.*) | The Indian Loan Annuity of 1881 (115,864 *l.* 10 *s.*) was redeemed by the payment of 1,914,633 *l.* out of the Consolidated Fund (Exchequer Balance), and the Permanent Annual Charge of the Debt reduced to 28,083,673 *l.*, viz., 28,000,000 *l.*, as provided by Sir S. Northcote in 1875, and 83,673 *l.*, the Savings Banks Deficiency Annuity created in 1880. | 46 & 47 Vict. c. 54. 47 Vict. c. 2. |
| | In consideration of the conversion of 4,000,000 *l.* Consols held by the National Debt Commissioners on account of Post Office Savings Banks into the same nominal amount of 2½ per Cent. Stock, there was created an annuity of 35,121 *l.*, expiring in 1903, which was so calculated as to represent the equivalent capital value of the difference between the two Stocks, with an addition to secure the Fund against loss. | 47 Vict. c. 2. |
| „ 1885 | Permanent Annual Charge of Debt reduced to 28,036,917 *l.* | |
| | An annuity for 50 years of 15,547 *l.* 5 *s.* was created to pay off the increase in the nominal amount of the Debt caused by the conversion of Three per Cent. Stocks into 2¾ and 2½ per Cent. Stocks; and the net saving in the annual charge (46,756 *l.*) was deducted from the fixed charge for the Debt. | Hansard, vol. 287, p. 521. 24 April 1884. Hansard, vol. 288, p. 1408, 26 May 1884. 47 & 48 Vict. c. 23. |
| „ 1886 | In consequence of the large expenditure incurred in connection with military operations in Egypt and special war preparations, the payment of so much of the terminable annuities created in 1883 as represented repayment of capital (4,672,978 *l.*) was suspended for the year. | Hansard, vol. 297, p. 1158. 30 April 1885. 48 & 49 Vict. c. 43. |
| | The New Sinking Fund (592,579 *l.*) was also suspended for one year for the same reason. | Hansard, vol. 299, p. 138. 9 July 1885. |
| „ 1887 | The Sinking Fund (205,667 *l.*), created in 1881–82 under 44 & 45 Vict. c. 55, and the New Sinking Fund (670,550 *l.*), were suspended for the year. | Hansard, vol. 304, p. 1656. 15 April 1886. 49 & 50 Vict. c. 19. |
| | £. 20,000 was issued out of the Consolidated Fund on account of Friendly Societies Capital Deficiency. | 45 & 46 Vict. c. 72. |
| „ 1888 | In pursuance of the National Debt and Local Loans Act, 1887, which established the Local Loans Fund, there was created Local Loans Stock, corresponding to the amount of Local Loans which was outstanding, and assumed to be recoverable, on the 31st March 1887, viz. - - - - - - - - - £. 36,526,056 17 5<br>Of this amount the National Debt Commissioners had advanced, out of Savings Banks Moneys, direct to the Public Works Loan Commissioners - - - - - - - 9,468,713 1 4<br>The Balance of Advances, viz. - £. 27,057,343 16 1<br>had, accordingly, been provided by the Exchequer. | 50 & 51 Vict. c. 16. |
| | The Local Loans Stock was, for the purpose of giving effect to the Act, valued at par. Accordingly, Local Loans Stock to the amount of 9,468,713 *l.* 1 *s.* 4 *d.* was given to the National Debt Commissioners in lieu of the bonds, to that amount, of the Public Works Loan Commissioners; and further Local Loans Stock to the amount of 27,057,343 *l.* 16 *s.* 1 *d.* was given to the National Debt Commissioners in exchange for 26,558,959 *l.* 8 *s.* 3 *d.* Three per Cent. Stock held by them on Savings Banks Account, which, being taken at the average price of such Stock on the 5th July 1887, when the exchange was effected, was equivalent to 27,057,343 *l.* 16 *s.* 1 *d.* Local Loans Stock valued at par, and which was accordingly cancelled. The Stock so cancelled consisted of— | |
| | Reduced Three per Cents. - - £. 7,300,000 – –<br>New Three per Cents. - - - 12,700,000 – –<br>Consols - - - - - - 6,558,959 8 3<br>£. 26,558,959 8 3 | |
| | The Sinking Fund, for Loans for Local purposes, set up under Act 44 & 45 Vict. c. 55, ceased under the National Debt and Local Loans Act, 1887. | 50 & 51 Vict. c. 16. |
| | £. 10,000 was issued out of the Consolidated Fund on account of Friendly Societies Capital Deficiency. | 45 & 46 Vict. c. 72. |
| | The Old Sinking Fund, amounting to 776,005 *l.* 15 *s.* 8 *d.*, was applied in part payment of the Friendly Societies Capital Deficiency. | 50 & 51 Vict. c. 16. |
| | The New Sinking Fund, amounting to 678,834 *l.* 11 *s.* 10 *d.*, was issued from the Exchequer, but being retained by the National Debt Commissioners for the purposes of the Conversion Scheme, it was not applied until 1888-89. | |
| | The permanent annual charge of the Debt was reduced to £. 26,000,000. | 50 & 51 Vict. c. 16. Parliamentary Paper, 166 of 1887. |
| | £ 30,000 of Three per Cent. Stock, held on account of the Fund for Payments on Death, was cancelled. | 27 & 28 Vict. c. 46. |

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| Financial Year ending | | |
|---|---|---|
| **31 March** 1889 | £. 2,126,878 1 *s.* Suez Bonds were paid off out of Old (1,902,856 *l.* 8 *s.* 11 *d.*) and New (224,021 *l.* 12 *s.* 1 *d.*) Sinking Funds, in order to facilitate the arrangements contemplated in the Imperial Defence Act, 1888 (51 & 52 Vict. c. 32). | |
| | Under the National Debt (Conversion) Act, 1888, the following amounts of Three per Cent. Stock were converted into an equal nominal amount of 2¾ per Cent. Consolidated Stock, viz. :— | 51 Vict. c. 2. |

| £. | *s.* | *d.* | |
|---|---|---|---|
| 320,318,665 | 13 | 1 | Consolidated Three per Cents. |
| 63,137,986 | 14 | 8 | Reduced Three per Cents. |
| 165,637,358 | 11 | 4 | New Three per Cents. |
| 549,094,010 | 19 | 1 | |

| | | |
|---|---|---|
| | In consequence of the Conversion Act, £. 34,625,777. 15. 11. Three per Cent. Stock was created in exchange for outstanding instalments of Chancery Funds Annuity of 2,665,835 *l.* The said Three per Cent. Stock was converted into 2¾ per Cent. Consols, which was cancelled in exchange for Chancery Funds Annuity of 2,605,706 *l.* | 51 & 52 Vict. c. 15. |
| | £. 463,820. 8. 1. was applied out of Old Sinking Fund to payment of balance of Friendly Societies Capital Deficiency. | 50 & 51 Vict. c. 16. |
| | £. 1,000,000 Treasury Bills issued to meet expenditure (part) incurred under the Conversion Act, 1888. | 51 Vict. c. 2. |
| ,, 1890 | Treasury Bills for 1,000,000 *l.* issued for Conversion purposes were paid off, viz. : 600,000 *l.* out of New Sinking Fund, and 400,000 *l.* out of Exchequer balance. | |
| | The permanent annual charge of the Debt was reduced to £. 25,000,000. | 52 Vict. c. 6. |
| | Unfunded Debt to the amount of £. 17,521,000 was created towards effecting the redemption of the balance of the unconverted Three per Cent. Stock. | 52 Vict. c. 4. |

| | £. | *s.* | *d.* |
|---|---|---|---|
| Balance of Three per Cent. Stock outstanding on 1st April 1889 - - - - - - - - - - | 41,217,341 | 16 | – |

Under the National Debt Redemption Act, 1889, and National Debt Act, 1889, the following changes were effected :— (52 Vict. c. 4. 52 Vict. c. 6.)

| | £. | *s.* | *d.* | £. | *s.* | *d.* |
|---|---|---|---|---|---|---|
| Cancelled in exchange for £. 8,246,780. 3. 2. ; 2¾ per Cent. Consols - - - - - | 8,164,312 | 7 | 7 | | | |
| Automatically converted into an equal nominal amount of 2¾ per Cent. Consols - - - - | 8,426,141 | 8 | 1 | | | |
| Paid off in money - - - - | 19,498,705 | 18 | 1 | | | |
| Cancelled with New Sinking Fund | 63,147 | 10 | 9 | | | |
| Purchased with money received for the purchase of Life Annuities, &c. - - - - - - - | 185,481 | 16 | 3 | | | |
| | | | | 36,337,789 | – | 9 |
| Balance unredeemed on 31 March 1890 - £. | | | | 4,879,552 | 15 | 3 |
| ,, 1891 Paid off in money on 5th April 1890 - - £. | | | | 4,879,552 | 15 | 3 |
| Three per Cent. Stock paid off in money in 1889–90 - | | | | 19,498,705 | 18 | 1 |
| Ditto - - ditto - - - ditto - 1890–91 - | | | | 4,879,552 | 15 | 3 |
| TOTAL - - - £. | | | | 24,378,258 | 13 | 4 |

| | | |
|---|---|---|
| | Unfunded Debt to the amount of £. 4,326,278. 18. 7. was created towards effecting the redemption of the balance of unconverted Three per Cent. Stock. | 52 Vict. c. 2. |
| | The Unfunded Debt, of which the redemption operations led to a considerable increase, was reduced by the application of 2,221,001 *l.* 16 *s.* 4 *d.* Old Sinking Fund, and 824,251 *l.* 12 *s.* 2 *d.* New Sinking Fund, in payment off of Treasury Bills. | |
| ,, 1892 | Further reductions were made in the Unfunded Debt by the application of 1,756,000 *l.* Old Sinking Fund, and 1,280,715 *l.* 17 *s.* 11 *d.* New Sinking Fund, in payment off of Treasury Bills. | |
| | £. 651,721 was borrowed towards making good to the Exchequer the amount drawn from the balances in former years for redemption operations. £. 2,004 received as premium on the Bonds issued went to increase the Exchequer balance. | |



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| Financial Year ending | | |
|---|---|---|
| 31 March 1892 (*Continued.*) | In pursuance of the Act 54 & 55 Vict. c. 26, so much of the portion of the Russian-Dutch Loan, guaranteed by Great Britain, as was outstanding on the 30th June 1891 was paid off. The sum required to discharge the debt, viz., 519,939 *l.* 7 *s.* 11 *d.*, was borrowed from the National Debt Commissioners, on a terminable annuity of 43,553 *l.* 11 *s.* 3 *d.* calculated to repay the advance with 3 per cent. interest by the 6th July 1906. The capital value of the annuity of 43,553 *l.* 11 *s.* 3 *d.* on the 31st March 1892, was 531,359 *l.*, and it was thus larger than the amount of the Russian-Dutch Loan discharged, viz., 519,939 *l.*; the reason being that, as the first instalment of the annuity was not paid within the financial year, there was interest accruing for about nine months. | 54 & 55 Vict. c. 26. |
| | Part of the annuities which were set up in 1883–84 (46 & 47 Vict. c. 54) in place of cancelled 3 per cent. Stock, and were re-adjusted in 1887–88 (50 & 51 Vict. c. 16), is held on account of Trustee Savings Banks. These annuities are valued among the assets of the Trustee Savings Banks at the value of the amount of Stock not yet replaced. On the 20th November 1890 that Stock was assumed to be 3 per cent. Stock, and valued accordingly. On 20th November 1891 the Stock was assumed to be 2¾ per cent. Stock (pursuant to Act 54 & 55 Vict. c. 24) and valued as such. This change in the principle of valuation reduced the value of the assets of the Trustee Savings Banks by 1,242,000 *l.*, and correspondingly increased the liability of the Consolidated Fund. | |
| 31 March 1893 | Under the National Debt (Conversion of Exchequer Bonds) Act, 1892, Unfunded Debt to the amount of 13,000,000*l.* was cancelled, and the Funded Debt was increased by a similar amount by the creation in the Books of the Treasury and Exchequer of a Book Debt consisting of a charge upon the Consolidated Fund (Book Debt). | 55 & 56 Vict. c. 26. |
| | The Unfunded Debt was reduced by the application of 1,064,497*l.* 1 *s.* 4 *d.* Old Sinking Fund, and 1,743,000 *l.* New Sinking Fund, in payment off of Treasury Bills. | |
| | The sum of 535,000 *l.* was raised under the Barracks Act, 1890, by the creation of Terminable Annuities, the charge in respect of which is borne on the Votes for Army Services. | 53 & 54 Vict. c. 25. |
| | The sum of 86,000 *l.* was raised under the Telegraph Act, 1892, by the creation of Terminable Annuities, the charge in respect of which is borne on the Vote for Post Office Telegraph Services | 55 & 56 Vict. c. 59. |
| 31 March 1894 | The new 3 *l.* 10 *s.* per Cent. Annuities created under Act 16 Vict. c. 23, amounting to 225,746 *l.* 6 *s.* 4 *d.*, and redeemable at any time after 5th January 1894, were paid off with New Sinking Fund. | |
| | The balance of the New Sinking Fund, amounting to 1,600,845 *l.* 16 *s.* 2*d.*, remained uninvested at 31st March 1894, in order to give effect to the proposals which were subsequently embodied in the Finance Act (57 & 58 Vict. c. 30). | |
| | The sum of 680,000*l.* was raised under Barracks Act, 1890, by the creation of Terminable Annuities, the charge in respect of which is borne on the Votes for Army Services. | 53 & 54 Vict. c. 25. |
| | The sum of 160,000 *l.* was raised under the Telegraph Act, 1892, by the creation of Terminable Annuities, the charge in respect of which is borne on the Vote for Post Office Telegraph Services. | 55 & 56 Vict. c. 59. |
| | The repayment in respect of the 4,000,000 *l.* Exchequer (Suez) Bonds created in 1876 was completed on 20th March 1894. | 39 & 40 Vict. c. 1. |
| 31 March 1895 | The Unfunded Debt, created under Naval Defence Act, 1889, amounting to 3,146,000 *l.*, and 150,000 *l.* of the Unfunded Debt, created under Imperial Defence Act, 1888, were paid off by the New Sinking Funds for 1893-94 and 1894–95. | 57 & 58 Vict. c. 30. |
| | The sum of 670,000 *l.* was raised under Barracks Act, 1890, by the creation of Terminable Annuities, the charge in respect of which is borne on the Votes for Army Services. | 53 & 54 Vict. c. 25. |
| | The sum of 90,000 *l.* was raised under the Telegraph Act, 1892, by the creation of Terminable Annuities, the charge in respect of which is borne on the Vote for Post Office Telegraph Services. | 55 & 56 Vict. c. 59. |
| | The Sinking Fund Annuity of 6,906 *l.* 14 *s.* 7 *d.*, which was created in 1853 by the Act 16 Vict. c. 23, Section 32, and which ran for 40 years, in order to extinguish the amount by which the nominal capital of the Debt was increased by the Conversion Scheme of that year, expired in the course of 1894-95. The amount which the Annuity was intended to cancel was 276,268 *l.* 15 *s.* 7 *d.*; the amount actually cancelled was 330,212 *l.* 17 *s.* | |

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| Financial Year ending | | |
|---|---|---|
| 31 March 1896 | The balance of Unfunded Debt created under the Imperial Defence Act, 1888, amounting to 2,450,000*l.*, was paid off with the Old Sinking Fund and New Sinking Fund. | 57 & 58 Vict. c. 30. |
| | The sum of 600,000 *l.* was raised under Barracks Act, 1890, by the creation of Terminable Annuities, the charge in respect of which is borne on the Votes for Army Services. | 53 & 54 Vict. c. 25. |
| | The sum of 113,550 *l.* was raised under the Telegraph Act, 1892, by the creation of Terminable Annuities, the charge in respect of which is borne on the Vote for Post Office Telegraph Services. | 55 & 56 Vict. c. 59. |
| | The sum of 375,000 *l.* was raised under Naval Works Act, 1895 - - - | 58 & 59 Vict. c. 35. |
| | Under the National Debt Redemption Act, 1889, Funded Debt to the amount of 4,629,927 *l.* 13 *s.* 1 *d.* was created, and Unfunded Debt to the amount of 4,974,500 *l.* paid off with the proceeds. | 52 Vict. c. 4. |
| 1 March 1897 | Exchequer Bonds created under National Debt Redemption Act, 1889, amounting to 325,000*l.*, were paid off with New Sinking Fund. | 52 Vict. c. 4. |
| | Exchequer Bills (Supply) to the amount of 1,517,200*l.* were paid off with Sinking Fund Moneys. | |
| | The sum of 547,114*l.* 3*s.* 7*d.* was raised under the Telegraph Act, 1892, by the creation of terminable annuities, the charge in respect of which is borne on the Vote for Post Office Telegraph Services. | 55 & 56 Vict. c. 59. |
| | The sum of 147,000*l.* was raised under the Uganda Railway Act, 1896, by the creation of a terminable annuity, the charge in respect of which is borne on the Vote for "Uganda, Central and East Africa Protectorates and Uganda Railway." | 59 & 60 Vict. c. 38. |
| | The Surplus Revenue of 1895-96 (Old Sinking Fund), amounting to 4,209,472*l.* 4*s.* 4*d.*, was set apart in the Exchequer to be applied by the Treasury for Naval Works. The sum of 375,000*l.* raised in 1895-96 under Naval Works Act, 1895, was repaid with money from this source. | 59 Vict. c. 6. |
| 31 March 1898 | Exchequer Bonds, 1853, per 16 Vict. c. 23., amounting to 417,300*l.*, were paid off with New Sinking Fund. | 16 Vict. c. 23. |
| | The Surplus Revenue of 1896-97 (Old Sinking Fund) amounting to 2,473,216*l.* 1*s.* 6*d.*, was set apart in the Exchequer to be applied by the Treasury for Military Works. | 60 Vict. c. 7. |
| | The Restitution Annuity of 130,000*l.* per annum, payable out of the Local Loans Fund under Section 11 of the National Debt and Local Loans Act, 1887, ceased under Section 4 of the Public Works Loans Act, 1897, after the 30th September 1897. | 50 & 51 Vict. c. 16.<br>60 & 61 Vict. 51. |
| | A sum of 100,000*l.* was voted in 1897-98 to effect the redemption of Land Tax on Government Property. This sum was paid over by the Commissioners of Inland Revenue to the National Debt Commissioners in pursuance of Section 32 of the Finance Act, 1896, for cancellation of Debt. The sum so applied in 1897-98 was 37,278*l.* 4*s.* 8*d.*; there remained in the hands of the National Debt Commissioners 62,721*l.* 15*s.* 4*d.* on the 31st March 1898. | 59 & 60 Vict. c. 28. |
| | There also remained in the hands of the National Debt Commissioners a sum of 1,061,367*l.* 10*s.* 8*d.* in respect of the New Sinking Fund of 1897-8. | |
| 31 March 1899 | The Surplus Revenue of 1897-98 (Old Sinking Fund) amounting to 3,678,009*l.* 19*s.* 3*d.* was, to the extent of 2,550,000*l.*, applied by the Treasury under Public Buildings Expenses Act, 1898. The remainder being applied in payment off of Deficiency Advances, i.e., in strengthening the Exchequer Balance. | 61 Vict. c. 5. |
| | The New Sinking Fund of 1898-99, amounting to 1,394,458*l.* 19*s.* 8*d.*, remained uninvested on 31st March 1899. | |
| | During the year there was raised :— | |
| | £. s. d. | |
| | 820,000 – – under Barracks Act, 1890 - - - - - - | 53 & 54 Vict. c. 25. |
| | 343,335 16 5 under Telegraph Acts, 1892 to 1898 - - - | 55 & 56 Vict. c. 59.<br>59 & 60 Vict. c. 40.<br>61 & 62 Vict. c. 33. |
| | 1,819,000 – – under Uganda Railway Act, 1896 - - - - | 59 & 60 Vict. c. 38. |
| | 450,000 – – under Public Offices (Acquisition of Site) Act, 1895 | 59 Vict. c. 5. |
| | 500,000 – – under Public Offices (Whitehall) Site Act, 1897 - | 60 & 61 Vict. c. 27. |



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| Financial Year ending | | |
|---|---|---|
| 31 March 1900 | The permanent annual charge of the Debt was reduced from 25,000,000 *l.* to 23,000,000*l.* | 62 & 63 Vict. c. 9. |
| | The Savings Banks Annuities, originally created in 1883-84 to replace 30,241,908 *l.* Stock, and which should have expired in 1901-2, were converted into the equivalent annuities to expire in 1911-12. | 62 & 63 Vict. c. 9. |
| | 15,000,000 *l.* Consols held on account of Savings Banks Funds were cancelled in exchange for terminable annuities of 873,715 *l.*, expiring in 1922-23. | 62 & 63 Vict. c. 9. |
| | The Book Debt, amounting to 13,000,000 *l.*, held on account of the Savings Banks Funds was cancelled in exchange for terminable annuities of 745,215 *l.*, expiring in 1922. | 62 & 63 Vict. c. 9. |
| | During the year there was raised :— | |
| | £ s. d. | |
| | 150,000 – – under Barracks Act, 1890. | 53 & 54 Vict. c. 25. |
| | 290,000 – – under Telegraph Acts, 1892 to 1899. | 55 & 56 Vict. c. 59. 59 & 60 Vict. c. 40. 61 & 62 Vict. c. 33. 62 & 63 Vict. c. 38. |
| | 1,034,000 – – under Uganda Railway Act, 1896. | 59 & 60 Vict. c. 38. |
| | 691,617 10 2 under Naval Works Acts, 1895 and 1899. | 58 & 59 Vict. c. 35. 62 & 63 Vict. c. 42. |
| | 820,000 – – under Royal Niger Company Act, 1899. | 62 & 63 Vict. c. 43. |
| | 8,000,000 *l.* was raised by the creation of Unfunded Debt for Supply. | 63 Vict. c. 2 (Session 1899). |
| | 2,550,000 *l.* was raised on the 26th March 1900, being the amount of the deposit and first instalment of the War Loan of 30,000,000 *l.* issued under the War Loan Act, 1900. | 63 Vict. c. 2 (Session 1900). |

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# NATIONAL DEBT ANNUITIES.

AN ACCOUNT of the GROSS AMOUNT of all BANK ANNUITIES and any ANNUITIES for TERMS of YEARS transferred, and of all Sums of Money paid, to the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT; and the GROSS AMOUNT of ANNUITIES for LIVES and for TERMS of YEARS which have been granted for the same, and Contracts for Payments on Death which have been made, under the Provisions of the Acts 10 Geo. 4, c. 24; 51 & 52 Vict. c. 15; 16 & 17 Vict. c. 45; 27 & 28 Vict. c. 43; 45 & 46 Vict. c. 51; and 50 & 51 Vict. c. 40, within the Year ended 5th January 1900.

| | TRANSFERRED AND PAID TO COMMISSIONERS. | | | | ANNUITIES GRANTED, AND CONTRACTS FOR PAYMENTS ON DEATH MADE. | | |
|---|---|---|---|---|---|---|---|
| | 2¾ per Cent. Consols. | 2½ per Cent. Annuities. | TOTAL STOCK. | Money paid, including Commission. | Immediate. | Deferred. | Contracts for Payments on Death. |
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| For Life Annuities, per 10 Geo. 4, c. 24, and 51 & 52 Vict. c. 15 - - - - - - - - - - | 10,188 9 2 | 89,975 5 5 | 100,163 14 7 | 272,360 5 3 | 30,246 19 – | — | — |
| | - - - | - - - | - - - | (a) 2,045 10 9 | - - - | 182 5 4 | — |
| For Life Annuities, per 16 & 17 Vict. c. 45; 27 & 28 Vict. c. 43; 45 & 46 Vict. c. 51; and 50 & 51 Vict. c. 40 - | - - - | - - - | - - - | 755,352 11 11 | 56,736 4 – | — | — |
| | - - - | - - - | - - - | (a) 25,654 14 3 | - - - | 3,371 11 6 | — |
| TOTAL for Life Annuities - - £. | 10,188 9 2 | 89,975 5 5 | 100,163 14 7 | 1,055,413 2 2 | 86,983 3 – | 3,553 16 10 | — |
| For Annuities for Terms of Years, per 10 Geo. 4, c. 24, and 51 & 52 Vict. c. 15 - - - - - - - | - - - | 300 – – | 300 – – | 2,004 12 – | 205 1 – | — | — |
| For Contracts for Payments on Death, per 16 & 17 Vict. c. 45; 27 & 28 Vict. c. 43; 45 & 46 Vict. c. 51; and 50 & 51 Vict. c. 40 - - - - - - - - | - - - | - - - | - - - | (a) 21,631 7 2 | - - - | - - - | 44,050 4 7 |
| JOINTLY - - - £. | 10,188 9 2 | 90,275 5 5 | 100,463 14 7 | 1,079,049 1 4 | 87,188 4 – | 3,553 16 10 | 44,050 4 7 |

(a) The amounts received on account of Deferred Life Annuities and Contracts for Payments on Death are invested in Securities held by the Commissioners as applicable to meet claims, pursuant to Act 27 & 28 Vict. c. 46, s. 1.

National Debt Office,
13 March 1900.

*G. Hervey,*
Comptroller-General.

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# NATIONAL DEBT ANNUITIES.

ACCOUNT of the GROSS AMOUNT of all BANK ANNUITIES and any ANNUITIES for TERMS of YEARS transferred, and of all Sums of Money paid, to the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT; and the GROSS AMOUNT of ANNUITIES for LIVES and for TERMS of YEARS which have been granted for the same, and Contracts for Payments on Death which have been made, under the Provisions of the Acts 10 Geo. 4, c. 24; 51 & 52 Vict. c. 15; 16 & 17 Vict. c. 45; 27 & 28 Vict. c. 43; 45 & 46 Vict. c. 51; and 50 & 51 Vict. c. 40, within the Year ended 5 January 1900.

Treasury Chambers, 20 March 1900. } R. W. HANBURY.

*(Presented pursuant to Acts of Parliament.)*

*Ordered, by* The House of Commons, *to be Printed,* 20 *March* 1900.

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BY EYRE AND SPOTTISWOODE,
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# POST OFFICE MAIL CONTRACT (SOUTH AND CENTRAL AMERICA).

RETURN to an Order of the Honourable The House of Commons, dated 6 August 1900;—*for*,

COPY "of CONTRACT, dated 1st June 1900, entered into with the PACIFIC STEAM NAVIGATION COMPANY, for the CONVEYANCE OF MAILS between LIVERPOOL and SOUTH and CENTRAL AMERICA and the FALKLAND ISLANDS, and of the Treasury Minute thereon."

Treasury,
6 August 1900.

R. W. HANBURY.

(*Mr. Hanbury.*)

*Ordered, by* The House of Commons, *to be Printed*,
6 *August* 1900.

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90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

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COPY "of CONTRACT, dated 1st June 1900, entered into with the PACIFIC STEAM NAVIGATION COMPANY, for the CONVEYANCE OF MAILS between LIVERPOOL and SOUTH and CENTRAL AMERICA and the FALKLAND ISLANDS, and of the Treasury Minute thereon.

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## TREASURY MINUTE, dated 3rd August 1900.

My Lords have before them a report from the Postmaster-General, dated the 2nd instant, submitting a copy of a contract which he has entered into with the Pacific Steam Navigation Company for the conveyance of Her Majesty's mails from Liverpool to Callao and the Falkland Islands, and from Panama to Valparaiso and Ocos, as also between all ports touched at by the mail ships of the Company.

The Company at present conveys Mails for Her Majesty's Government fortnightly by the following routes, viz.:—

(i.) between Liverpool and the East Coast of South and Central America (Brazil, Uruguay, Paraguay, and Argentina).

(ii.) between Liverpool and the West Coast of South America by the Straits of Magellan (Chili, South of Coquimbo, Valparaiso, and the South).

(iii.) between Panama and Chili (North of Valparaiso, Peru, Ecuador, and Colombia); and

(iv.) between Liverpool and the Cape Verde Islands.

It also conveys from Panama such mails for the West Coast of Central America as are sent from this country specially addressed by Royal Mail steamer to Colon and on by rail to Panama.

The estimated cost of these services to the Home Government at the present rates, which are based upon the weight of mails carried, is about 23,550*l.* a year.

The Secretary of State for the Colonies and the Lords Commissioners of the Admiralty have represented that it is desirable to establish a direct British service between this country and the Falkland Islands, the mails for which are now conveyed by the (German) Kosmos Company from London every six weeks under contract with the Colonial Government. The Secretary of State for Foreign Affairs has also represented that an extended service to Ocos is recommended by political and commercial considerations.

The contract provides that the Company shall carry all Mails (including parcels) entrusted to it for conveyance over the routes specified in the first schedule of the agreement (including a service once every four weeks to and from the Falkland Islands) and over extensions of those routes which it contemplates undertaking in certain events for a yearly subsidy at the rate of 32,500*l.* a year to be paid out of monies provided by Parliament, the new contract to commence as from the 14th of June 1900 and to continue in force until the 13th of June 1910, and thereafter from year to year until determined by a notice of twelve calendar months given by either party to the contract.

Out of the total subsidy of 32,500*l.* per annum 5,000*l.* is assigned to the Falkland Islands service, and of this sum a moiety (2,500*l.*) will be repaid by the Colonial Government of those Islands.

My Lords approve.

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1900.

# HER MAJESTY'S POSTMASTER GENERAL

AND

# THE PACIFIC STEAM NAVIGATION COMPANY.

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## CONTRACT.

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**Articles of Agreement** under seal made and entered into this First day of June One thousand nine hundred Between THE MOST HONOURABLE CHARLES STEWART MARQUESS OF LONDONDERRY K.G. Her Majesty's Postmaster General (who and whose successors in office for the time being are intended to be herein-after included in the term "the Postmaster General") on behalf of Her Majesty of the one part THE PACIFIC STEAM NAVIGATION COMPANY whose registered office is at 31 James Street Liverpool in the County of Lancaster (herein-after called "the Company" in which term their successors and permitted assigns shall be deemed to be included) of the other part

THESE PRESENTS WITNESS that in consideration of the matters herein-after appearing it is hereby agreed and declared between and by the parties hereto and the Postmaster General (as to the covenants agreements and stipulations herein-after contained on his part) doth hereby covenant and agree with the Company and the Company (as to the covenants agreements and stipulations herein-after

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contained on their part) do hereby covenant and agree with the Postmaster General in manner following that is to say :—

### Interpretation of Terms.

1. For all the purposes of this Agreement— Interpretation of terms.

The term "mails" means and includes all bags boxes baskets or other packages of letters and other postal packets including parcels without regard either to the country or place to which such packages may be addressed or to the country or place in which they may have originated and also all empty bags boxes baskets or other receptacles and all stores and other articles used or to be used in carrying on the Post Office service.

The term "postal packet" means any article for the time being transmissible by post and includes a parcel.

The term "parcel" means a parcel within the meaning of the Post Office (Parcels) Act 1882.

The term "mail-ship" means a vessel provided for the conveyance of mails under this agreement.

The term "the Admiralty" means the Commissioners for the time being for executing the office of Lord High Admiral of the United Kingdom of Great Britain and Ireland.

### Services to be performed.

2.—(1.) Subject to the provisions of this Agreement the Company shall during the continuance of this Agreement at their own costs and charges in all respects convey by means of mail-ships all mails which the Postmaster General or any of his officers or agents shall from time to time and at any time or times require to be conveyed— Company to convey mails on mail routes.

(*a*) from Liverpool to Callao viâ the Straits of Magellan and Valparaiso and viâ (on alternate voyages) Stanley in the Falkland Islands and

(*b*) from Stanley in the Falkland Islands to Liverpool and

(*c*) from Panama to Valparaiso and

(*d*) from Panama to Ocos and

(*e*) between all other ports from which the mail-ships shall start or at which they shall call or arrive under the provisions of this Agreement or for the purposes of the Company.

(2.) All such mails shall be conveyed at the respective intervals of time and on the four several routes specified in the First Schedule hereto (which routes are herein-after referred to as "mail routes").



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Proviso for extension on completion of an Atlantic-Pacific canal.

3.—(1.) If on or after the completion of a canal between the Atlantic Ocean and the Pacific Ocean the Company shall during the continuance of this Agreement establish a line or lines of steamships or other vessels passing through such canal they shall without any payment other than or in addition to the subsidy herein-after specified also convey by such steamships or other vessels all mails destined for or originating in the several ports or places between which mails are to be conveyed under this contract which the Postmaster General or any of his officers or agents shall thereafter from time to time and at any time or times require to be conveyed from all ports from or at which such steamships or other vessels shall so start or call as aforesaid to all ports situate in South America or Central America at which such steamships or other vessels shall so call or arrive as aforesaid.

Proviso for extension to ports north of Ocos.

(2.) If at any time during the continuance of this Agreement the service of steamships or other vessels belonging to or used by the Company shall be extended from Ocos to any port or ports on the Pacific coast of Central America or North America situate to the north of Ocos the Company shall thereafter without any payment other than or in addition to the subsidy herein-after specified also convey all mails which the Postmaster General or any of his officers or agents shall from time to time and at any time or times require to be conveyed from all ports from or at which such steamships or other vessels shall so start or call as aforesaid to all ports so situate as aforesaid at which such steamships or other vessels shall so call or arrive as aforesaid.

Mode of conveyance.

4.—(1.) Subject to the provisions of this Agreement one of the mail-ships shall once in each of the respective periods specified in the First Schedule hereto convey the mails on each of the routes specified in such Schedule.

(2.) The days on which the mails shall be conveyed on each such route as aforesaid shall be the days respectively specified in that behalf in the time table contained in the Second Schedule hereto or such other days as may from time to time be specified in a corresponding time table approved by the Postmaster General and the Company hereby undertake to prepare all necessary time tables from time to time when required so to do by the Postmaster General.

(3.) Subject to the requirements of the passenger and goods traffic carried on by the Company by means of such mail-ships and to the quarantine and other regulations in operation at the several places of departure call and destination each mail-ship shall put to sea on the day specified on such time table as aforesaid and shall call at the several places mentioned therein and shall so far as is consistent with this and the other provisions of this Agreement perform

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her voyage between each two places on the mail route in the time specified in such time table.

(4.) The several days specified in the said time tables or such other days as may be substituted therefor in accordance with the provisions of this Agreement are in this Agreement referred to as the "appointed days."

(5.) The stay of any mail-ship at the port or place of Stanley in the Falkland Islands shall not on any occasion be less than the period of six hours of daylight.

Periods of transit

5. Subject to the provisions of this Agreement all mails to be conveyed under the provisions of this Agreement shall be so conveyed by the Company from the port or place of departure to the port or place of destination on each of the said mail routes within the following complete and entire periods that is to say:—

| | Days. |
|---|---|
| From Liverpool to Valparaiso within - | 35 |
| „ Liverpool to Callao within - - | 49 |
| „ Liverpool to Stanley (Falkland Islands) within - - - - | 27 |
| „ Stanley to Liverpool within - - | 26 |
| „ Panama to Valparaiso within - - | 23 |
| „ Panama to Ocos within - - - | 8 |

Power to delay departure of mail-ships.

6. Should it be deemed by the Postmaster General his officers or agents requisite for the public service that any mail-ship should at any time or times delay her departure from any port from which the mails are to be conveyed under this Agreement beyond the time appointed for her departure therefrom the Postmaster General or any of his officers or agents shall have power to order such delay (not however exceeding 24 hours) by letter addressed to the master of any such mail-ship or any person acting as such and such letter shall be deemed a sufficient authority for such detention and in any such case an equivalent addition shall be made to the period of transit during which such detention shall take place.

## Character of Mail-ships and Conditions of Mail Service.

Characters of mail-ship.

7. Every mail-ship shall be a good substantial and efficient steamship of adequate power and speed and supplied with first-rate appropriate steam engines and shall be in all respects suited to the performance of the services herein agreed to be performed within the respective times herein stipulated and shall be provided and kept by the Company sea-worthy and in complete repair and readiness to the satisfaction of the Postmaster General.



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**Equipment and manning of mail-ships.**

8. Every mail-ship shall be always properly and sufficiently equipped in all respects so as to render her constantly efficient for the said services and safe for the conveyance of mails and shall be manned with legally qualified and competent officers with appropriate certificates granted pursuant to the Act or Acts in force for the time being relative to the granting of certificates to officers in the Merchant Service and also with competent engineers and a sufficient crew of able seamen and other men and (as to the services of mail-ships from and to Liverpool) with a competent and registered surgeon.

**Mail-ships and their equipment &c. to be subject to inspection.**

9. Every mail-ship and the equipment officers engineers and crew thereof shall be subject at all times to the inspection of the Postmaster General or of such person or persons as he shall at any time or times authorise to make such inspection.

**Power to declare mail-ship unfit for service.**

10.—(1.) If the Postmaster General shall at any time consider any mail-ship unfit for service under this Agreement he may require the Company to show cause why such mail-ship should not be withdrawn from the service and unless the Company shall forthwith show cause to the contrary to the satisfaction of the Postmaster General he may declare such mail-ship to be unfit for service under this Agreement and after such declaration shall have been made the Company shall not employ such ship in the performance of this Agreement.

(2.) In order to determine whether the Postmaster General shall be justified in declaring any mail-ship unfit for service or whether the Company shall be able to show cause to the contrary a special examination may be made of the hull and machinery of any such mail-ship by such person or persons as may be appointed for that purpose by the Postmaster General.

**Room for deposit of mails to be provided in each mail-ship.**

11. The Company shall at their own cost and to the satisfaction of the Postmaster General provide on each mail-ship a separate room or rooms for the convenient and secure deposit of the mails under lock and key and the services of the crew of every such mail-ship shall from time to time be given in the conveyance of the mails to and from such mail room or rooms.

**Landing and embarkation of mails.**

12.—(1.) The Company shall at their own cost land deliver and embark the mails at all ports or places at which the mails are to be landed delivered and embarked and shall accordingly at their own cost provide suitable means and proper assistance for and shall be responsible for the due landing delivery and embarkation of the mails.

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(2.) The Company and all commanding and other officers of the mail-ships and all agents seamen and servants of the Company shall at all times punctually attend to the orders and directions of the Postmaster General his officers or agents as to the mode time and place of landing delivering and embarking the mails and shall at all times protect the mails to the utmost of their power.

Masters of mail-ships to take charge of mails when required.

13.—(1.) The master or commander of each of the mail-ships shall whenever required by the Postmaster General his officers or agents so to do (without any remuneration other than the subsidy payable to the Company under this Agreement) take charge of the mails conveyed or intended to be conveyed by such mail-ship and shall adopt all necessary measures and precautions for the safety of the mails to the satisfaction of the Postmaster General his officers and agents.

(2.) Each of such masters or commanders shall make the usual declaration or declarations required or which may hereafter be required by the Postmaster General in such and similar cases and furnish such journals returns and information to and perform such services as the Postmaster General his officers or agents may require.

(3.) Every such master or commander or officer duly authorised by him having charge of mails shall himself immediately on the arrival of the mail-ship at any port or place deliver all mails for such port or place into the hands of the Postmaster of such port or place or of such other person at such port or place as the Postmaster General shall authorise to receive the same and shall in like manner receive to be forwarded in due course all such return or other mails as are to be conveyed under this Agreement.

Company to undertake sanitary and quarantine arrangements.

14. The Company shall undertake and make all necessary and proper aarangements in connection with any statutory regulations of the Local Government Board relative to public health or in connection with quarantine which may be required in respect of the mail-ships and no deductions shall be made from the subsidy payable under this Agreement nor shall the Company be otherwise liable for or by reason of any delay in the landing embarkation delivery or conveyance of any mails arising from the observance of any such regulations or the imposition of quarantine.

Explosives.

15.—(1.) Nothing in this Agreement shall exempt the Company or any mail-ship from the operation of any Act of Parliament Order in Council bye-law or other provision of the law in relation to explosives.



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(2.) The Company shall not convey in any mail-ship any article which in the opinion of the Postmaster General is likely to endanger the mails.

Company to be responsible for loss or damage of parcels or registered postal packets.

16. The Company shall be responsible for the loss or damage of any parcel or of any registered postal packet of any kind conveyed or tendered for conveyance under this Agreement (unless such loss or damage be caused or occasioned by act of God the Queen's enemies pirates restraints of princes rulers or people jettison barratry fire collision or perils or accidents of the seas rivers and steam navigation) and in the event of any such loss or damage (except as aforesaid) the Company shall be liable to pay to the Postmaster General in respect of each parcel or registered postal packet so lost or damaged (subject to the proviso herein-after contained) such sum of money as shall be equal to the amount which may have been awarded and paid by the Postmaster General at his sole option and discretion (and although not under any legal obligation) to the sender or addressee of such parcel or registered postal packet as compensation for the loss or damage thereof Provided that such sum shall not in any case exceed one pound per parcel or two pounds per registered postal packet.

Company not to convey mails except pursuant to Agreement.

Exception of certain mails.

17.—(1.) The Company shall not nor shall any master or commander of any mail-ship receive or permit to be received on board any mail-ship for conveyance thereby any letters other than those which they are required or expressly permitted to carry under this Agreement and any such letters as are not required by law to pass through the Post Office nor shall the Company or any such master or commander receive or permit to be received on board any mail-ship for conveyance thereby any mails on behalf of any colony or foreign country without the consent of the Postmaster General except such mails as the Company shall convey under contract with the Government of Portugal or the Government of any Foreign State of South America or Central America and the entire postage of all mails conveyed by any mail-ship under this Agreement except such mails as last aforesaid shall in all cases (as between the Postmaster General and the Company) belong to the Postmaster General and shall be absolutely free from all claims or demands whatever of or by the Company under or by virtue of this Agreement or otherwise.

Exception in case of extended service to Canada.

(2.) Provided that if the service from Panama to Ocos shall be extended northwards to Canada the Company shall be at liberty to enter into an Agreement with the Government of the Dominion of Canada for the conveyance of mails southwards by such service.

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### Modification of Services.

18. The Postmaster General may at any time alter the appointed days on giving to the Company three calendar months' notice in writing of his intention so to do provided such alterations do not necessitate any increase in the respective rates of speed which under the provisions hereinbefore contained are to be maintained by the respective mail-ships and are made with due regard to the requirements of the passenger and goods traffic carried on by the Company by means of such mail-ships.

Modifications as to times of service.

19. The Company may at any time on giving three calendar months' previous notice in writing of their desire so to do discontinue their line of mail-ships between Panama and Ocos and upon the expiration of such notice this Agreement shall cease to apply to the conveyance of mails between Panama and Ocos and between the other ports mentioned in Mail Route No. 4 in the First Schedule hereto.

Power to Company to discontinue Ocos line on notice.

### Admiralty Clauses.

20. During the continuance of this Agreement the several stipulations and Agreements specified in the Third Schedule hereto shall be binding on the Company.

Admiralty clauses.

21. In the event of the Admiralty at any time during the continuance of this Agreement considering it necessary for the public interest to purchase under the power in that behalf contained in the Third Schedule hereto any mail-ship for the time being employed or intended to be employed under this Agreement or to charter the same exclusively for Her Majesty's Service the services hereby contracted to be performed shall if possible be performed by other steam vessels to be provided by the Company to the satisfaction of the Postmaster General and in the event of the Company in consequence of any such purchase or chartering as aforesaid being unable wholly or in part to perform such services the subsidy herein-after mentioned shall cease to be paid or (as the case may be) there shall be paid to the Company instead of such subsidy such annual sum of money as shall be agreed upon between the Postmaster General and the Company or in case of difference shall be determined by Arbitration.

Power to Admiralty to purchase or charter mail-ships.

### Subsidy and Deductions.

22. In consideration of the covenants and agreements herein contained and on the part of the Company to be observed and performed and of the due and faithful

Subsidy.



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performance by the Company of all the services under this Agreement there shall be payable to the Company during the continuance of this Agreement (out of such aids or supplies as may from time to time be appropriated by Parliament for that purpose) a yearly subsidy or sum after the rate of 32,500*l.* per annum or (in the event of any such default failure or discontinuance as herein-after respectively mentioned) so much of the said subsidy or sum as shall remain payable in respect of any year after making such deductions therefrom (if any) as herein-after in that behalf mentioned in respect of any such default failure or discontinuance respectively.

Payments or deductions.

23. There shall be forfeited and paid by the Company to the Postmaster General the following sums in the following events (that is to say) :—

(1.) If the Company shall fail to commence the performance of the services hereby agreed to be performed on the 14th day of June 1900 or on such subsequent day as the Postmaster General may appoint the Company shall forfeit and pay the sum of 100*l.* for every complete period of 48 hours which shall elapse before the Company shall commence the performance of such services.

Provided that the amount which shall become payable by the Company in respect of such default as aforesaid shall not in the aggregate exceed the sum of 5,000*l.*

(2.) On each occasion when after the Company have commenced the performance of the services hereby agreed to be performed the Company shall fail to convey the mails on Route No. 1 specified in the First Schedule hereto in manner hereinbefore provided the Company shall forfeit and pay the following sums that is to say :—

If the voyage is one in which the mail-ship is to call at Stanley aforesaid the sum of 1,000*l.*;

If the voyage is one in which the mail-ship is not to call at Stanley aforesaid the sum of 750*l.*

(3.) On each occasion when after such commencement of services as aforesaid the Company shall fail to convey the mails on Route No. 2 specified in the said First Schedule in manner hereinbefore provided the Company shall forfeit and pay the sum of 250*l.*

(4.) On each occasion when after such commencement as aforesaid the Company shall fail to convey the mails on Route No. 3 specified in the said First Schedule in manner hereinbefore provided the Company shall forfeit and pay the sum of 250*l.*

(5.) On each occasion when after such commencement as aforesaid the Company shall fail to convey the mails on

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Route No. 4 specified in the said First Schedule in manner hereinbefore provided the Company shall forfeit and pay the sum of 25*l.*

(6.) On each occasion when in consequence of the failure of one of the Company's mail-ships to call at any port specified in the Second Schedule hereto on the appointed day mails which would have been conveyed by such mail-ship in the ordinary course shall not be so conveyed and the Postmaster General shall provide for their conveyance by some other means the Company shall pay to the Postmaster General the cost of such conveyance such cost to be computed by weight at the rate of five shillings and fivepence per pound for letters and postcards and at the rate of threepence per pound for other postal packets.

Character of deductions.

24.—(1.) Each and all of the said several sums of money herein-before stipulated to be paid by the Company to the Postmaster General in the event of failure or default of the Company as aforesaid shall be due and payable as stipulated ascertained or liquidated damages and not by way of penalty and from whatever cause or causes such failure or default shall have arisen and although such failure or default may have arisen wholly or in part from any cause or causes beyond the control of the Company and although no loss shall be or may have been sustained by reason or in consequence of such failure or default and every such sum shall at the option and discretion of the Postmaster General be either deducted by him from any moneys then payable or thereafter to become payable to the Company under this Agreement or be recovered as a debt to Her Majesty with full costs of suit.

(2.) The payment of or liability to pay any sum herein-before mentioned shall in no way prejudice the right of the Postmaster General to treat as a breach of this Agreement the failure in respect of which such sum shall become payable by the Company as aforesaid.

Deduction in case of discontinuance of Panama and Ocos line.

25. If the Company shall at any time during the continuance of this Agreement duly exercise the powers herein-before contained of discontinuing its line of mail-ships between Panama and Ocos a proportionate deduction in respect of such discontinuance shall thereafter and as from the date of the expiration of such notice as herein-before mentioned be made from the said subsidy or annual sum of 32,500*l.* so payable to the Company as aforesaid the amount of such deduction to be settled by agreement between the Postmaster General and the Company or in default thereof by Arbitration.

Accounts.

26. All accounts between the Postmaster General and the Company in relation to the said subsidy and any deductions therefrom as herein-before provided shall be made out and



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settled quarterly up to and on or as soon as conveniently may be after the 31st day of March the 30th day of June the 30th day of September and the 31st day of December in each year and the amount or balance (if any) which shall be due to the Company on each such quarterly account shall be paid by the Postmaster General at the General Post Office London out of such aids or supplies as aforesaid upon the settlement of each such account and for the purposes of such accounts the said subsidy shall be deemed to accrue from day to day subject to the liability of the same to the several deductions aforesaid and all such payments shall be received by the Company in full satisfaction and discharge of all claims and demands by them for or on account of the services hereby contracted to be performed and for or on account of all and every other the covenants and agreements herein contained and on the part of the Company to be kept observed and performed or any damages losses or expenses which may be sustained by the Company in respect thereof.

TERM OF AGREEMENT DETERMINATION OF FORMER AGREEMENT AND INCIDENTAL PROVISIONS.

Commencement and duration of Agreement.

27. This Agreement shall come into operation on the 14th day of June 1900 and shall continue in force until 13th day of June 1910 both inclusive and shall then determine if notice in writing to that effect shall have been given twelve calendar months previously to the said last-mentioned date either to the Company by the Postmaster General or to the Postmaster General by the Company and if not so determined this Agreement shall continue in force after such last-mentioned date until the expiration of a notice of a like duration given by either party at any time.

Determination of former Agreement.

This Agreement shall as from the said 14th day of June 1900 take the place of and be substituted for a certain Agreement under seal dated the 8th day of January 1878 and made between the Right Honourable John James Robert Manners (commonly called Lord John Manners) Her Majesty's Postmaster General for the time being of the one part and the Company of the other part which last-mentioned Agreement shall on and as from the said 14th day of June 1900 cease and be determined but such determination and substitution as aforesaid shall be subject and without prejudice to the provisions contained in Clause 13 of the said Agreement and the continuing rights and obligations of the Postmaster General and the Company respectively thereunder.

Voyages commenced when Agreement determined to be completed.

28.—(1.) If on the determination of this Agreement any mail-ship shall or ought to have started or shall start on any voyage with the mails on board in conformity with this

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Agreement such voyage shall be continued and performed and the mails be delivered and embarked during and at the completion of the same and all the provisions of this Agreement be observed as if this Agreement had remained in force with regard to such mail-ship and services and with respect to such mail-ship and services this Agreement shall be considered as having terminated when such mail-ship shall have reached her port or place of destination and such services shall have been performed.

(2.) In respect of any such voyage as in this clause mentioned the Company shall not be entitled to receive any payment or compensation for the same over and above the subsidy payable under this Agreement on the day when this Agreement (otherwise than as to any such voyage) determines.

## Supplemental Provisions.

Postmaster General may delegate his powers.

29. It shall be lawful for the Postmaster-General at any time and from time to time to delegate any of the powers vested in him by virtue of these presents to such person or persons as he shall think fit.

Company not to assign Agreement.

30. The Company shall not assign underlet or dispose of this Agreement or any part thereof without the consent of the Postmaster General signified by an instrument in writing.

Power to Postmaster General to determine Agreement summarily on breach.

31. In case this Agreement or any part thereof is assigned underlet or otherwise disposed of and in case of any great or habitual breach on the part of the Company their officers agents or servants of this Agreement or of any covenant matter or thing herein contained it shall be lawful for the Postmaster General if he shall think fit and notwithstanding there may or may not have been any former breach of this Agreement by an instrument in writing to determine this Agreement without any previous notice to the Company and the Company shall not be entitled to any compensation in respect of such determination and such determination shall not deprive the Postmaster General of any right or remedy to which he would otherwise be entitled by reason of such breach or of any prior breach of this Agreement Provided always that in case within seven days after service as aforesaid on the Company of a notice determining this Agreement the Company give a notice in writing to the Postmaster General that they dispute the sufficiency of such breach to justify the Postmaster General in determining this Agreement such dispute shall be referred to arbitration and in such case this Agreement shall notwithstanding such notice of determination continue in force unless and until



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an award shall be made to the effect that such breach or breaches was or were sufficient to justify the Postmaster General in giving such notice of determination as aforesaid.

Postmaster General to use his good offices with the Falkland Islands in respect to Port dues.

32. The Postmaster General will use his good offices with the Government of the Falkland Islands with a view to secure that the Company shall not be compelled to pay in respect of any mail-ship calling at any port or place in any of the said Islands any port tonnage pilotage or light dues or other charges of a public nature.

Notices.

33.—(1.) Any notice to terminate this Agreement if given by the Postmaster General shall be served by being left at or forwarded by post to the Company at their registered office and any such notice if given by the Company and any other notice given by the Company shall be served by being sent by post to the Secretary of the Post Office at the General Post Office London.

(2.) All notices or directions (other than any notice to terminate this Agreement) which the Postmaster General his officers or agents are hereby authorised to give to the Company their officers servants or agents may at the option of the Postmaster General his officers or agents either be delivered or sent by post to the master of any mail-ship or to any other officer or agent of the Company in the charge or management of any mail-ship or be left for or forwarded by post to the Company at any office or place of business of the Company and any notices or directions so given left or sent by post shall be binding on the Company.

Arbitration.

34. All matters which in pursuance of the provisions herein contained are to be determined by arbitration shall be referred to two arbitrators (one to be appointed by the Postmaster General and one to be appointed by the Company) or their umpire and every or any such reference shall with regard to the mode and consequences thereof and in all other respects be made in conformity with and pursuant to the provisions in that behalf contained in the Arbitration Act 1889 or any then subsisting statutory re-enactment or modification thereof.

No member of Parliament to benefit by Agreement.

35. In pursuance of the provisions contained in an Act of Parliament passed in the 22nd year of the reign of King George the Third intituled "An Act for restraining any "person concerned in any contract commission or agreement "made for the public service from being elected or sitting "and voting as a member of the House of Commons" no member of the House of Commons shall be admitted to any share or part of this Agreement or to any benefit to arise therefrom contrary to the true intent and meaning of the said Act.

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36. The Schedules to this Agreement shall be deemed to be part of this Agreement in all respects as if the same had been incorporated therein. Schedules to be part of Agreement.

37. This Agreement shall not be binding until it has been approved by a Resolution of the House of Commons. Agreement subject to approval of House of Commons.

BOND.

38. And lastly for the due and faithful performance of all and singular the covenants conditions provisoes clauses articles and agreements herein-before contained which on the part and behalf of the Company are or ought to be observed performed fulfilled and kept the Company do hereby bind themselves and their successors unto our Sovereign Lady the Queen in the sum of 10,000*l.* of lawful money of the United Kingdom to be paid to our said Lady the Queen Her heirs and successors by way of stipulated or ascertained damages hereby agreed upon between the Postmaster General and the Company in case of the failure on the part of the Company in the due execution of this Agreement or any part thereof. Bond.

IN WITNESS whereof the Postmaster General hath hereunto set his hand and seal and the Company have hereunto affixed their Common Seal the day and year first before written.

**Signed Sealed and Delivered** by the before named Charles Stewart Marquess of Londonderry K.G. Her Majesty's Postmaster General in the presence of } LONDONDERRY

Seal of Her Majesty's Postmaster General.

F. A. R. LANGTON
Private Secretary to the Postmaster General
London

**The Common Seal** of The Pacific Steam Navigation Company was hereunto affixed in the presence of

Common Seal of The Pacific Steam Navigation Company.

ARTHUR W. BIBBY
Chairman of The Pacific Steam Navigation Company
ALEXR. ELDER
A Director of The Pacific Steam Navigation Company and
HENRY WARD
Joint Manager of said Company.



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THE SCHEDULES herein-before referred to.

## THE FIRST SCHEDULE.

### Mail Routes.

### Route No. 1.

*Once in every Two Weeks.*

From Liverpool to Callao on the Coast of Peru calling at La Pallice-Rochelle Lisbon Rio de Janeiro Monte Video Coronel Talcahuano and Valparaiso and also calling on alternate voyages at the following ports or places that is to say once in every four weeks at Stanley in the Falkland Islands and once in every four weeks at Pernambuco and Bahia.

### Route No. 2.

*Once in every Four Weeks.*

From Stanley in the Falkland Islands to Liverpool calling at Monte Video Rio de Janeiro Lisbon and La Pallice-Rochelle.

### Route No. 3.

*Once in every Two Weeks.*

From Panama on the Coast of Colombia to Valparaiso on the Coast of Chile calling at Guayaquil and Callao.

### Route No. 4.

*Once in every Two Weeks.*

From Panama to Ocos on the Coast of Guatemala calling at Punta Arenas and San José.

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# THE SECOND SCHEDULE.

## Table No. 1 relating to Route No. 1 in the First Schedule hereto.

| | 1900. | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Liverpool - Leave Thurs. | June 14 | June 28 | July 12 | July 26 | Aug. 9 | Aug. 23 | Sept. 6 | Sept. 20 | Oct. 4 | Oct. 18 | Nov. 1 | Nov. 15 | Nov. 29 | Dec. 13 | Dec. 27 |
| Supp. Mail (via Lisbon) leaves Lon. Sat. even. | June 16 | June 30 | July 14 | July 28 | Aug. 11 | Aug. 25 | Sept. 8 | Sept. 22 | Oct. 6 | Oct. 20 | Nov. 3 | Nov. 17 | Dec. 1 | Dec. 15 | Dec. 29 |
| La Pallice—Rochelle Arr. Sat. | June 16 | June 30 | July 14 | July 28 | Aug. 11 | Aug. 25 | Sept. 8 | Sept. 22 | Oct. 6 | Oct. 20 | Nov. 3 | Nov. 17 | Dec. 1 | Dec. 15 | Dec. 29 |
| La Pallice—Rochelle Leave Sun. | June 17 | July 1 | July 15 | July 29 | Aug. 12 | Aug. 26 | Sept. 9 | Sept. 23 | Oct. 7 | Oct. 21 | Nov. 4 | Nov. 18 | Dec. 2 | Dec. 16 | Dec. 30 |
| Corunna - Leave Mon. | June 18 | July 2 | July 16 | July 30 | Aug. 13 | Aug. 27 | Sept. 10 | Sept. 24 | Oct. 8 | Oct. 22 | Nov. 5 | Nov. 19 | Dec. 3 | Dec. 17 | Dec. 31 |
| | | | | | | | | | | | | | | | 1901. |
| Carril - „ Tues. | June 19 | — | July 17 | — | Aug. 14 | — | Sept. 11 | — | Oct. 9 | — | Nov. 6 | — | Dec. 4 | — | Jan. 1 |
| Vigo - „ Tues. | — | July 3 | — | July 31 | — | Aug. 28 | — | Sept. 25 | — | Oct. 23 | — | Nov. 20 | — | Dec. 18 | — |
| Leixoes (Oporto) „ Tues. | June 19 | July 3 | July 17 | July 31 | Aug. 14 | Aug. 28 | Sept. 11 | Sept. 25 | Oct. 9 | Oct. 23 | Nov. 6 | Nov. 20 | Dec. 4 | Dec. 18 | Jan. 1 |
| Lisbon - „ Wed. | June 20 | July 4 | July 18 | Aug. 1 | Aug. 15 | Aug. 29 | Sept. 12 | Sept. 26 | Oct. 10 | Oct. 24 | Nov. 7 | Nov. 21 | Dec. 5 | Dec. 19 | Jan. 2 |
| St. Vincent (C. de V.) Arr. | June 25 | July 9 | July 23 | Aug. 6 | Aug. 20 | Sept. 3 | Sept. 17 | Oct. 1 | Oct. 15 | Oct. 29 | Nov. 12 | Nov. 26 | Dec. 10 | Dec. 24 | Jan. 7 |
| Pernambuco - „ | — | July 14 | — | Aug. 11 | — | Sept. 8 | — | Oct. 6 | — | Nov. 3 | — | Dec. 1 | — | Dec. 29 | — |
| Bahia - - „ | — | July 15 | — | Aug. 12 | — | Sept. 9 | — | Oct. 7 | — | Nov. 4 | — | Dec. 2 | — | Dec. 30 | — |
| | | | | | | | | | | | | | | 1901. | |
| Rio de Janeiro - „ | July 3 | July 18 | July 31 | Aug. 15 | Aug. 28 | Sept. 12 | Sept. 25 | Oct. 10 | Oct. 23 | Nov. 7 | Nov. 20 | Dec. 5 | Dec. 18 | Jan. 2 | Jan. 15 |
| Monte Video (and for Buenos Ayres) „ | July 7 | July 22 | Aug. 4 | Aug. 19 | Sept. 1 | Sept. 16 | Sept. 29 | Oct. 14 | Oct. 27 | Nov. 11 | Nov. 24 | Dec. 9 | Dec. 22 | Jan. 6 | Jan. 19 |
| Stanley (Falkland Is.) „ | July 11 | — | Aug. 8 | — | Sept. 5 | — | Oct. 3 | — | Oct. 31 | — | Nov. 28 | — | Dec. 26 | — | Jan. 23 |
| Punta Arenas (Straits) „ | July 13 | July 27 | Aug. 10 | Aug. 24 | Sept. 7 | Sept. 21 | Oct. 5 | Oct. 19 | Nov. 2 | Nov. 16 | Nov. 30 | Dec. 14 | Dec. 28 | Jan. 11 | Jan. 25 |
| | | | | | | | | | | | | | 1901. | | |
| Coronel - - „ | July 17 | July 31 | Aug. 14 | Aug. 28 | Sept. 11 | Sept. 25 | Oct. 9 | Oct. 23 | Nov. 6 | Nov. 20 | Dec. 4 | Dec. 18 | Jan. 1 | Jan. 15 | Jan. 29 |
| Talcahuano - „ | July 18 | Aug. 1 | Aug. 15 | Aug. 29 | Sept. 12 | Sept. 26 | Oct. 10 | Oct. 24 | Nov. 7 | Nov. 21 | Dec. 5 | Dec. 19 | Jan. 2 | Jan. 16 | Jan. 30 |
| Valparaiso - „ | July 19 | Aug. 2 | Aug. 16 | Aug. 30 | Sept. 13 | Sept. 27 | Oct. 11 | Oct. 25 | Nov. 8 | Nov. 22 | Dec. 6 | Dec. 20 | Jan. 3 | Jan. 17 | Jan. 31 |
| Valparaiso - Leave | July 21 | Aug. 4 | Aug. 18 | Sept. 1 | Sept. 15 | Sept. 29 | Oct. 13 | Oct. 27 | Nov. 10 | Nov. 24 | Dec. 8 | Dec. 22 | Jan. 5 | Jan. 19 | Feb. 2 |
| | | | | | | | | | | | | | 1901. | | |
| Callao - - Arr. | Aug. 1 | Aug. 15 | Aug. 29 | Sept. 12 | Sept. 26 | Oct. 10 | Oct. 24 | Nov. 7 | Nov. 21 | Dec. 5 | Dec. 19 | Jan. 2 | Jan. 16 | Jan. 30 | Feb. 13 |

Note.—The Packets on the Voyage between Valparaiso and Callao call at Coquimbo, Huasco, Caldera, Chañaral, Taltal, Antofagasta, Tocopilla, Iquique, Caleta Buena, Pisagua, Arica, Ilo, Mollendo, Quilca, Chala, Lomas, Pisco, Tambo de Mora, and Cerro Azul.



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## Table No. 2.

### Part 1.—*Relating to a portion of Route No. 1 in the First Schedule hereto.*

(Outward Service.)

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 1900. | | | | | | | |
| Liverpool - - - Leave Thursday | 14 June | 12 July | 9 Aug. | 6 Sept. | 4 Oct. | 1 Nov. | 29 Nov. | 27 Dec. |
| Supplementary Mail viâ Lisbon, leaves London Saturday evening. | 16 June | 14 July | 11 Aug. | 8 Sept. | 6 Oct. | 3 Nov. | 1 Dec. | 29 Dec. |
| | | | | | | | | 1901. |
| Montevideo - - Arrive Saturday | 7 July | 4 Aug. | 1 Sept. | 29 Sept. | 27 Oct. | 24 Nov. | 22 Dec. | 19 Jan. |
| Stanley (Falkland Islands) - Arrive Wednesday | 11 July | 8 Aug. | 5 Sept. | 3 Oct. | 31 Oct. | 28 Nov. | 26 Dec. | 23 Jan. |

### Part 2.—*Relating to Route No. 2 in the First Schedule hereto.*

(Homeward Service.)

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | 1901. | |
| Stanley (Falkland Islands) - Leave Tuesday | 24 July | 21 Aug. | 18 Sept. | 16 Oct. | 13 Nov. | 11 Dec. | 8 Jan. | 5 Feb. |
| | | | | | | 1901. | | |
| Lisbon - - - Arrive Tuesday | 14 Aug. | 11 Sept. | 9 Oct. | 6 Nov. | 4 Dec. | 1 Jan. | 29 Jan. | 26 Feb. |
| Mails due in London viâ Lisbon - Friday | 17 Aug. | 14 Sept. | 12 Oct. | 9 Nov. | 7 Dec. | 4 Jan. | 1 Feb. | 1 Mar. |
| Liverpool - - Packet arrives Sunday | 19 Aug. | 16 Sept. | 14 Oct. | 11 Nov. | 9 Dec. | 6 Jan. | 3 Feb. | 3 Mar. |

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TABLE No. 3 relating to ROUTE No. 3 in the FIRST SCHEDULE hereto.

JULY TO DECEMBER.

| Leave Panama. | Arrive Guayaquil. | Arrive Callao. | Leave Callao. | Arrive Valparaiso. |
|---|---|---|---|---|
| 7 0 PM. 1900. | | | | |
| *3 July | 12 July | — | — | — |
| 5 „ | 9 „ | 14 July | 14 July | 24 July |
| 12 „ | 16 „ | 21 „ | 21 „ | 31 „ |
| *17 „ | 26 „ | — | — | — |
| 19 „ | 23 „ | 28 July | 28 July | 7 August |
| 26 „ | 30 „ | 4 August | 4 August | 14 „ |
| *31 „ | 9 August | — | — | — |
| 2 August | 6 „ | 11 August | 11 August | 21 August |
| 9 „ | 13 „ | 18 „ | 18 „ | 28 „ |
| *14 „ | 23 „ | — | — | — |
| 16 „ | 20 „ | 25 August | 25 August | 4 September |
| 23 „ | 27 „ | 1 September | 1 September | 11 „ |
| *28 „ | 6 September | — | — | — |
| 30 „ | 3 „ | 8 September | 8 September | 18 September |
| 6 September | 10 „ | 15 „ | 15 „ | 25 „ |
| *11 „ | 20 „ | — | — | — |
| 13 „ | 17 „ | 22 September | 22 September | 2 October |
| 20 „ | 24 „ | 29 „ | 29 „ | 9 „ |
| *25 „ | 4 October | — | — | — |
| 27 „ | 1 „ | 6 October | 6 October | 16 October |
| 4 October | 8 „ | 13 „ | 13 „ | 23 „ |
| *9 „ | 18 „ | — | — | — |
| 11 „ | 15 „ | 20 October | 20 October | 30 October |
| 18 „ | 22 „ | 27 „ | 27 „ | 6 November |
| *23 „ | 1 November | — | — | — |
| 25 „ | 29 October | 3 November | 3 November | 13 November |
| 1 November | 5 November | 10 „ | 10 „ | 20 „ |
| *6 „ | 15 „ | — | — | — |
| 8 „ | 12 „ | 17 November | 17 November | 27 November |
| 15 „ | 19 „ | 24 „ | 24 „ | 4 December |
| *20 „ | 29 „ | — | — | — |
| 22 „ | 26 „ | 1 December | 1 December | 11 December |
| 29 „ | 3 December | 8 „ | 8 „ | 18 „ |
| *4 December | 13 „ | — | — | — |
| 6 „ | 10 „ | 15 December | 15 December | 25 December |
| 13 „ | 17 „ | 22 „ | 22 „ | 1 Jan. 1901 |
| *18 „ | 27 „ | — | — | — |
| 20 „ | 24 „ | 29 December 1901. | 29 December 1901. | 8 January |
| 27 „ | 31 „ | 5 January | 5 January | 15 „ |

NOTE.—Steamers sailing on the dates marked thus * call at Buenaventura, Tumaco, Esmeraldas, Bahia, Manta, and Ballenita and alternately at Cayo.

The through steamers to Guayaquil, Callao, and Valparaiso call at Tumbes, Payta, Eten, Pacasmayo, Huanchaco, Salaverry, Chimbote, Samanco, Casma, Supe, Huacho, Cerro Azul, Tambo de Mora, Pisco, Lomas, Chala, Quilca, Mollendo, Ilo, Arica, Pisagua, Caleta Buena, Iquique, Tocopilla, Cobija, Antofagasta, Taltal, Chanaral, Caldera, Carrizal Bajo, Huasco, and Coquimbo.



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TABLE No. 4 relating to ROUTE No. 4 in the FIRST SCHEDULE hereto.

| Leave Panama. | Arrive Punta Arenas. | Arrive San Juan del Sur. | Arrive Corinto. | Arrive Amapala. | Arrive La Union. | Arrive La Libertad. | Arrive Acajutla. | Arrive San José. | Arrive Champerico. | Arrive Ocos. (Guatemala). |
|---|---|---|---|---|---|---|---|---|---|---|
| 1900. July 3 | July 5 | July 6 | July 7 | July 8 | July 8 | — | July 9 | July 9 | July 10 | July 11 |
| „ 17 | „ 19 | — | „ 20 | — | — | July 21 | „ 21 | „ 22 | „ 23 | „ 24 |
| „ 31 | Aug. 2 | — | — | Aug. 3 | Aug. 3 | Aug. 4 | Aug. 4 | Aug. 5 | Aug. 6 | Aug. 7 |
| Aug. 14 | „ 16 | Aug. 17 | Aug. 18 | „ 19 | „ 19 | — | „ 20 | „ 20 | „ 21 | „ 22 |
| „ 28 | „ 30 | — | „ 31 | — | — | Sept. 1 | Sept. 1 | Sept. 2 | Sept. 3 | Sept. 4 |
| Sept. 11 | Sept. 13 | — | — | Sept. 14 | Sept. 14 | „ 15 | „ 15 | „ 16 | „ 17 | „ 18 |
| „ 25 | „ 27 | Sept. 28 | Sept. 29 | „ 30 | „ 30 | — | Oct. 1 | Oct. 1 | Oct. 2 | Oct. 3 |
| Oct. 9 | Oct. 11 | — | Oct. 12 | — | — | Oct. 13 | „ 13 | „ 14 | „ 15 | „ 16 |
| „ 23 | „ 25 | — | — | Oct. 26 | Oct. 26 | „ 27 | „ 27 | „ 28 | „ 29 | „ 30 |
| Nov. 6 | Nov. 8 | Nov. 9 | Nov. 10 | Nov. 11 | Nov. 11 | — | Nov. 12 | Nov. 12 | Nov. 13 | Nov. 14 |
| „ 20 | „ 22 | — | „ 23 | — | — | Nov. 24 | „ 24 | „ 25 | „ 26 | „ 27 |
| Dec. 4 | Dec. 6 | — | — | Dec. 7 | Dec. 7 | Dec. 8 | Dec. 8 | Dec. 9 | Dec. 10 | Dec. 11 |
| „ 18 | „ 20 | Dec. 21 | Dec. 22 | „ 23 | „ 23 | — | „ 24 | „ 24 | „ 25 | „ 26 |

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## THE THIRD SCHEDULE.

1.—(1.) The Company shall when and so often as they or the masters or commanders of the mail-ships shall be required in writing so to do by the Admiralty or by the Secretary of State for the Colonies or by any officers or agents acting under their authority (such writing to specify the rank or description of the person or persons to be conveyed and the accommodation to be provided for him or them) receive provide for victual and convey between any of the ports or places between which any of the mail-ships are to proceed in the performance of this Agreement. **Government passengers.**

(*a.*) Any number of naval military or civil officers in the service of Her Majesty (including officers in the service of the Government of the Falkland Islands or any other British Colony) not exceeding eight in any one ship with or without their wives and children as first-class cabin or chief cabin passengers (together with their servants male and female who are to have the same accommodation as that provided for the servants of other passengers or of officers of the Company) and

(*b.*) Any number of non-commissioned and warrant officers not exceeding four in any one ship with or without their wives and children as second-class or fore-cabin passengers and also

(*c.*) Any number of seamen marines soldiers or artificers in Her Majesty's Service (or in the service of the Falkland Islands or of such Colonial Government as aforesaid) not exceeding ten in any one ship with or without their wives and children as third-class passengers to be always provided with proper accommodation below deck separate from other third-class passengers.

(2.) The Company shall not under this stipulation be required to convey any passenger suffering from any infectious disease nor an insane person unless under the charge of suitable persons to look after his safety nor any person from a place carriage of such person from which will put the mail-ship or any other vessel of the Company with which she may connect in any quarantine difficulty at ports of call or destination.

2.—(1.) The passengers who shall be conveyed in pursuance of the last preceding clause (who are herein-after designated "Government passengers") with their families shall be treated in no respect whether as regards food cabin or other accommodation or aught else in a way inferior to that in which ordinary passengers of the same class are treated or to that required by the regulations of Her Majesty's Transport Service and third-class passengers who under clause 1 are to be separately accommodated are also to be separately victualled. The messing of the second-class and victualling of the third-class naval adult passengers shall include in each day one-half gill of spirits. **Their accommodation.**

(2.) The several classes of passengers conveyed as aforesaid shall mess in separate places and medical attendance medicine and medical comforts mess utensils and fittings cooking utensils articles for table use and mess places fuel lights requisite articles of bedding and all other necessaries shall be provided for them in like manner as for ordinary passengers of the like classes respectively.



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Reduced passage moneys.

3. The passage money for Government passengers and their families and servants respectively shall unless otherwise agreed between the Admiralty and the Company be at the following reduced rates that is to say:

(*a.*) In the case of naval and military officers and men being Government passengers and of their families and servants a deduction of 25 per cent. shall be made from the passage money charged by the Company for ordinary passengers of the same class in respect of both single and return fares.

(*b.*) In the case of all other Government passengers and their families and servants similar deductions of 15 per cent. in respect of single fares and of 10 per cent. in respect of return fares shall respectively be made.

Such reduced passage moneys shall include all the particulars mentioned in the last preceding clause and if and whenever any alteration of rates for ordinary passengers shall be made by the Company the Admiralty shall be immediately apprised of such alteration.

Returns to be furnished.

4. Returns of the embarkation and disembarkation of all Government passengers shall be furnished to the Director of Transports or to the Governor of the Falkland Islands as the case may be immediately after the departure and arrival of each mail-ship.

Payments how made.

5. Payments for passage money for Government passengers shall be applied for by invoices according to a form to be obtained from the office of the Director of Transports or from the Governor of the Falkland Islands as the case may be and shall be made by the Admiralty or by the Governor of the Falkland Islands as the case may be only upon such applications and upon the production of the orders for the passage together with a certificate under the hand of the commanding officer specifying the number of the third-class passengers (men women and children) conveyed with the ages and sexes of the latter and stating the periods during which they have been respectively regularly supplied while on board with provisions and also of a certificate under the hand of each first and second-class passenger of his or her having been landed at the place of destination and of his or her having been properly accommodated and messed during the voyage and specifying the dates from and to which they were so messed computed from the first to the last dinner meal.

Baggage.

6.—(1.) The Company shall convey for every Government passenger free of charge the quantity of baggage (whether such quantity shall be estimated or ascertained by bulk or weight) to which he is entitled under the regulations of Her Majesty's Service for the time being in force and freight shall be payable for any extra baggage of a Government passenger beyond this quantity after the same rate as the freight payable according to the Regulations of the Company for the time being for extra baggage of an ordinary passenger of the same class.

(2.) A baggage certificate in the form hitherto used shall be obtained from each Government passenger and shall accompany any claim for freight of extra baggage and separate claims for such freights shall be forwarded with the claims for passage money but in no case shall any claim be made on Her Majesty's Government (including in

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that expression the Government of any British Colony) for conveyance of baggage in excess of the aforesaid Government Regulations but the same must be paid by the passengers themselves.

**Wives and families.**

7. The passage money for the wives families and servants of commissioned and civil officers when not ordered to be conveyed at the public expense shall be paid to the Company by the officers themselves.

**Officers in Her Majesty's Service to have preference to other passengers.**

8. In all cases where an officer in the naval military or civil service of Her Majesty or in the service of any such Colonial Government as aforesaid who may not be entitled to a passage at the public expense shall require a passage on board any mail-ship the Company shall be bound when they have room in such mail-ship to provide a passage for such officer in preference to any non-official passenger not already booked and shall charge no higher rate for such passage than is chargeable for an ordinary passenger.

**Admiralty packages to be conveyed.**

9.—(1.) The Company shall receive on board each of the mail-ships and shall convey on behalf of the Admiralty—

(*a*) any small packages which may be ordered for conveyance and also

(*b*) (on receiving from the British naval officer in command of any naval station two days' previous notice) any naval or other stores not exceeding at any one time in any one mail-ship 10 tons weight or 15 tons of 40 cubic feet each in measurement and

(2.) shall convey and deliver such small packages and stores at the lowest rates of freight charged by the Company for private goods of a similar character or description and the Company shall give immediate notice to the Admiralty of any alteration in such rates of freight and shall in all cases be responsible for the custody and safe and speedy delivery of such packages and stores.

(3.) The Company shall nevertheless be exempt from the provisions of this clause when any quarantine difficulty is likely to arise in consequence of such circumstances as are mentioned in clause 1 of this Schedule.

**Power to Admiralty to purchase or charter mail-ships.**

10. The Admiralty may at any time during the continuance of this Agreement if they shall consider it necessary for the public interest purchase all or any of the mail-ships at a valuation or may charter the same exclusively for Her Majesty's Service at a rate of hire to be mutually fixed and agreed on by them and the Company or in case of difference to be determined by arbitration and every or any difference as to the amount of valuation or hire or rate of hire so to be paid shall be determined by arbitration in manner herein-before provided and the Admiralty in the case of hiring any such mail-ship shall return the same to the Company in the same state and condition as the same was in at the time of any such hiring reasonable wear and tear excepted and if any difference shall arise upon that point the same shall be determined by arbitration in manner herein-before provided.



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# POST OFFICE MAIL CONTRACT (SOUTH AND CENTRAL AMERICA).

COPY of CONTRACT, dated 1st June 1900, entered into with the PACIFIC STEAM NAVIGATION COMPANY for the CONVEYANCE OF MAILS between LIVERPOOL and SOUTH and CENTRAL AMERICA and the FALKLAND ISLANDS, and of the Treasury Minute thereon.

(*Mr. Hanbury.*)

*Ordered, by* The House of Commons, *to be Printed,*
6 *August* 1900.

[*Price* 3*d.*]

353.

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APR 22 1900

# POST OFFICE (REVENUE AND EXPENDITURE

**RETURN to an Order of the Honourable The House of Commons, dated 23 July 1900;—*for*,**

**RETURN "of Revenue and Expenditure of the Post Office for each Year from 1869–70 (in continuation of Parliamentary Paper, No. 320, of Session 1899), and an Estimate of the same for the Year ended the 31st day of March 1900," in the following Form:—**

| Year. | Revenue. | | | | Expenditure. | | | | | | | | | | | | | | Per-centage of Total Expenditure to Total Revenue. | Net Revenue. | Net Revenue, after deducting Columns 5 and 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Sites and Buildings. | | Superannuations and other Non-effective Charges. | Salaries, Wages, &c. | Per-centage of Salaries, &c., to Total Revenue. | Conveyance of Mails. | Per-centage of Conveyance of Mails to Total Revenue. | Packet Service. | Other Expenditure. | | Total Expenditure. | | | | | | |
| | Postal Receipts. | Extra Receipts. | Estimated Value of Services to other Departments. | Total. | Purchase. | Erection. | | | | | | | Under Post Office Votes. | Under other Votes. | | | | | | | |
| | 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | | 9. | | 10. | 11. | 12. | 13. | | | | | 14. | 15. |
| | | | | | | | | | | | | | | | | | | | | | |

Treasury Chambers,
3 August 1900.

R. W. HANBURY.

*(Mr. Hanbury.)*

*Ordered, by* The House of Commons, *to be Printed*
2 *August*, 1900.

LONDON:
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RETURN showing, for each Year from 1869–70, inclusively, the Revenue,

| YEAR. | REVENUE. | | | | EXPENDITURE. | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Postal Receipts. 1. | Extra Receipts. 2. | Estimated Value of Services to other Departments. 3. | TOTAL. 4. | Sites and Buildings. Purchase. 5. | Sites and Buildings. Erection. 6. | Superannuations and other Non-effective Charges. 7. | Salaries, Wages, &c. 8. | Percentage of Salaries, &c., to Total Revenue. |
| | £. | £. | £. | £. | £. | £. | £. | £. | *Per Cent.* |
| 1869–70 - - - | 4,671,230 | 230,158 | 172.948 | 5,074,336 | 10,188 | 35,960 | 81,401 | 1,291,243 | 25·44 |
| 1870–71 - - - | 4,917,098 | 354,643 | 158,444 | 5,430,185 | 13,776 | 59,575 | 82,710 | 1,347,030 | 24·81 |
| 1871–72 - - - | 4,941,510 | 240,340 | 140,506 | 5,322,356 | 29,969 | 83,679 | 87,402 | 1,416,888 | 26·02 |
| 1872–73 - - - | 5,212,145 | 283,374 | 101,734 | 5,597,253 | 22,687 | 52,098 | 92,226 | 1,491,438 | 26·64 |
| 1873–74 - - - | 5,481,297 | 315,597 | 101,895 | 5,898,789 | 15,147 | 62,690 | 111,442 | 1,574,822 | 26·69 |
| 1874–75 - - - | 5,705,432 | 211,795 | 104,704 | 6,021,931 | 32,463 | 42,505 | 113,387 | 1,673,977 | 27·79 |
| 1875–76 - - - | 5,717,025 | 195,145 | 105,747 | 6,017,917 | 10,656 | 57,018 | 117,361 | 1,750,869 | 29·09 |
| 1876–77 - - - | 6,007,939 | 264,863 | 110,054 | 6,382,856 | 72,047 | 44,395 | 121,961 | 1,818,416 | 28·48 |
| 1877–78 - - - | 6,038,273 | 257,744 | 110,035 | 6,406,052 | 59,117 | 24,720 | 127,115 | 1,863,225 | 29·08 |
| 1878–79 - - - | 6,265,353 | 485,396 | 117,192 | 6,867,941 | 31,658 | 33,727 | 135,746 | 1,925,833 | 28·04 |
| 1879–80 - - - | 6,548,778 | 315,558 | 118,201 | 6,982,537 | 321 | 27,690 | 143,228 | 1,967,393 | 28·17 |
| 1880–81 - - - | 6,709,110 | 289,016 | 132,693 | 7,130,819 | 18,828 | 29,814 | 152,577 | 2,024,534 | 28·39 |
| 1881–82 - - - | 7,019,069 | 283,132 | 149,494 | 7,451,695 | 10,559 | 35,402 | 156,060 | 2,167,727 | 29·09 |
| 1882–83 - - - | 7,293,336 | 316,734 | 163,712 | 7,773,782 | 32,704 | 50,836 | 156,827 | 2,345,672 | 30·17 |
| 1883–84 - - - | 7,756,688 | 344,132 | 184,940 | 8,285,760 | 54,905 | 123,908 | 152,414 | 2,670,804 | 32·23 |
| 1884–85 - - - | 7,898,911 | 382,002 | 198,336 | 8,479,249 | 72,464 | 80,234 | 150,742 | 2,829,210 | 33·36 |
| 1885–86 - - - | 8,162,651 | 351,154 | 225,671 | 8,739,476 | 11,202 | 103,536 | 151,842 | 2,952,620 | 33·78 |
| 1886–87 - - - | 8,402,567 | 435,285 | 226,354 | 9,124,206 | 253,898 | 75,369 | 149,060 | 3,125,032 | 34·24 |
| 1887–88 - - - | 8,697,085 | 395,521 | 220,402 | 9,313,068 | 56,676 | 47,479 | 148,750 | 3,307,182 | 35·51 |
| 1888–89 - - - | 9,096,462 | 390,024 | 229,073 | 9,715,559 | 76,744 | 68,291 | 150,923 | 3,424,157 | 35·24 |
| 1889–90 - - - | 9,467,165 | 36,279 | 218,037 | 9,721,481 | 70,900 | 79,840 | 153,921 | 3,359,563 | 34·55 |
| 1890–91 - - - | 9,483,268 | 16,297 | 229,112 | 10,088,677 | 23,255 | 141,522 | 151,046 | 3,600,306 | 35·78 |
| 1891–92 - - - | 10,183,290 | 15,682 | 257,026 | 10,451,998 | 168,197 | 160,729 | 158,329 | 3,897,952 | 37·29 |
| 1892–93 - - - | 10,344,353 | — | 255,796 | 10,600,149 | 75,975 | 150,569 | 176,533 | 4,190,823 | 39·53 |
| 1893–94 - - - | 10,472,876 | — | 262,009 | 10,734,885 | 46,934 | 171,823 | 183,412 | 4,446,361 | 41·41 |
| 1894–95 - - - | 10,748,014 | — | 277,446 | 11,025,460 | 12,597 | 175,390 | 188,919 | 4,597,355 | 41·69 |
| 1895–96 - - - | 11,465,370 | — | 294,575 | 11,759,945 | 49,847 | 170,075 | 198,386 | 4,734,446 | 40·25 |
| 1896–97 - - - | 11,876,656 | 39,841 | 230,438 | 12,146,935 | 8,842 | 162,501 | 207,529 | 4,927,095 | 40·56 |
| 1897–98 - - - | 12,206,694 | — | 213,682 | 12,420,376 | 52,784 | 133,309 | 224,224 | 5,230,588 | 42·11 |
| 1898–99 - - - | 12,841,399 | — | 207,918 | 13,049,317 | 37,127 | 136,760 | 249,443 | 5,594,313 | 42·10 |
| 1899–1900 (Estimated) | 13,192,020 | — | 202,315 | 13,394,335 | 115,294 | 169,312 | 269,081 | 5,963,539 | 44·52 |

General Post Office,
July 1900.

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Expenditure, and Net Revenue of the Post Office.

| EXPENDITURE. | | | | | | Percentage of Total Expenditure to Total Revenue. | Net Revenue. | Net Revenue after deducting Columns 5 and 6. | YEAR. |
|---|---|---|---|---|---|---|---|---|---|
| Conveyance of Mails. | Percentage of Conveyance of Mails to Total Revenue. | Packet Service. | Other Expenditure. | | Total Expenditure. | | | | |
| | | | Under Post Office Vote. | Under other Votes. | | | | | |
| 9. | | 10. | 11. | 12. | 13. | | 14. | 15. | |
| £. | Per Cent. | £. | £. | £. | £. | Per Cent. | £. | £. | |
| 768,108 | 15·13 | 1,208,725 | 167,966 | 105,859 | 3,669,450 | 72·31 | 1,404,886 | 1,451,034 | 1869–70. |
| 775,020 | 14·27 | 1,218,269 | 167,793 | 137,175 | 3,801,948 | 70·01 | 1,628,237 | 1,701,588 | 1870–71. |
| 791,719 | 14·87 | 1,144,274 | 182,152 | 136,958 | 3,873,041 | 72·76 | 1,449,315 | 1,562,963 | 1871–72. |
| 816,403 | 14·58 | 1,139,102 | 223,587 | 152,661 | 3,994,202 | 71·36 | 1,603,051 | 1,677,836 | 1872–73. |
| 848,542 | 14·38 | 1,119,212 | 231,964 | 158,413 | 4,122,232 | 69·88 | 1,776,557 | 1,854,394 | 1873–74. |
| 858,799 | 14·26 | 984,154 | 238,332 | 176,251 | 4,119,918 | 68·41 | 1,902,013 | 1,976,981 | 1874–75. |
| 884,882 | 14·70 | 886,647 | 254,443 | 209,830 | 4,171,706 | 69·32 | 1,846,211 | 1,913,885 | 1875–76. |
| 899,690 | 14·09 | 851,026 | 255,232 | 230,409 | 4,293,176 | 67·26 | 2,089,680 | 2,206,122 | 1876–77. |
| 911,917 | 14·23 | 762,760 | 269,604 | 232,854 | 4,251,312 | 66·36 | 2,154,740 | 2,238,577 | 1877–78. |
| 923,600 | 13·44 | 778,241 | 277,028 | 235,478 | 4,341,311 | 63·21 | 2,526,630 | 2,592,015 | 1878–79. |
| 929,830 | 13·31 | 773,052 | 301,777 | 237,866 | 4,381,157 | 62·74 | 2,601,380 | 2,629,391 | 1879–80. |
| 943,900 | 13·23 | 718,446 | 288,136 | 233,800 | 4,410,035 | 61·84 | 2,720,784 | 2,769,426 | 1880–81. |
| 953,837 | 12·80 | 704,865 | 312,326 | 251,484 | 4,592,260 | 61·62 | 2,859,435 | 2,905,396 | 1881–82. |
| 977,116 | 12·56 | 720,160 | 340,523 | 251,955 | 4,875,793 | 62·72 | 2,897,989 | 2,981,529 | 1882–83. |
| 1,093,285 | 13·19 | 721,671 | 533,100 | 155,121 | 5,505,208 | 66·44 | 2,780,552 | 2,959,365 | 1883–84. |
| 1,154,211 | 13·61 | 728,413 | 515,892 | 136,999 | 5,668,165 | 66·84 | 2,811,084 | 2,963,782 | 1884–85. |
| 1,203,724 | 13·77 | 732,501 | 547,504 | 132,996 | 5,835,925 | 66·77 | 2,903,551 | 3,018,289 | 1885–86. |
| 1,263,635 | 13·84 | 725,183 | 627,035 | 147,207 | 6,367,319 | 69·78 | 2,756,887 | 3,086,154 | 1886–87. |
| 1,240,566 | 13·32 | 698,172 | 639,887 | 142,519 | 6,281,231 | 67·44 | 3,031,837 | 3,135,992 | 1887–88. |
| 1,247,442 | 12·83 | 636,887 | 721,051 | 140,632 | 6,466,127 | 66·55 | 3,249,432 | 3,394,467 | 1888–89. |
| 1,249,821 | 12·85 | 664,342 | 553,910 | 142,788 | 6,275,085 | 64·54 | 3,446,396 | 3,597,136 | 1889–90. |
| 1,273,894 | 12·62 | 706,136 | 590,979 | 150,366 | 6,637,504 | 65·79 | 3,451,173 | 3,615,950 | 1890–91. |
| 1,308,260 | 12·51 | 701,081 | 625,715 | 172,224 | 7,192,487 | 68·77 | 3,259,511 | 3,588,437 | 1891–92. |
| 1,360,297 | 12·83 | 719,615 | 654,937 | 178,896 | 7,507,645 | 70·82 | 3,092,504 | 3,319,048 | 1892–93. |
| 1,395,947 | 13·00 | 720,350 | 624,574 | 170,311 | 7,759,712 | 72·28 | 2,975,173 | 3,193,930 | 1893–94. |
| 1,395,282 | 12·65 | 729,813 | 677,524 | 178,464 | 7,955,344 | 72·15 | 3,070,116 | 3,258,103 | 1894–95. |
| 1,394,182 | 11·85 | 714,332 | 625,074 | 199,930 | 8,086,272 | 68·76 | 3,673,673 | 3,803,595 | 1895–96. |
| 1,400,521 | 11·52 | 722,585 | 619,298 | 197,985 | 8,246,356 | 67·94 | 3,900,579 | 4,071,922 | 1896–97. |
| 1,456,131 | 11·72 | 746,757 | 638,836 | 200,688 | 8,683,317 | 69·91 | 3,737,059 | 3,923,152 | 1897–98. |
| 1,473,719 | 11·29 | 821,370 | 671,078 | 206,196 | 9,190,006 | 70·42 | 3,859,311 | 4,033,198 | 1898–99. |
| 1,474,132 | 11·00 | 759,307 | 719,916 | 213,123 | 9,683,704 | 72·29 | 3,710,631 | 3,995,237 | 1899–1900. |

*James J. Cardin,*
Comptroller and Accountant General.



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# POST OFFICE (REVENUE AND EXPENDITURE).

RETURN of Revenue and Expenditure of the Post Office for each Year from 1869–70 (in continuation of Parliamentary Paper, No. 320, of Session 1899), and an Estimate of the same for the Year ended 31 March 1900.

(*Mr. Hanbury.*)

*Ordered, by* The House of Commons, *to be Printed,*
2 *August* 1900.

[*Price* ½*d.*]

327.

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GENERAL
UNIV.
APR 22 1901

# POST OFFICE SAVINGS BANKS.

AN ACCOUNT of all DEPOSITS Received and Paid under the Authority of the Act 24 Vict. c. 14, during the Year ended 31st December 1899, and of the EXPENSES incurred from the Commencement of the Business on 16th September 1861 to 31st December 1899, together with a STATEMENT of the TOTAL AMOUNT due at the Close of the Year 1899 to all Depositors.

AN ACCOUNT of the SUMS Received and Paid by the National Debt Commissioners on account of the FUND for the POST OFFICE SAVINGS BANKS, per Act 24 Vict. c. 14, from 31st December 1898 to 31st December 1899, inclusive.

Treasury Chambers,
9 July 1900.

R. W. HANBURY.

(*Presented pursuant to Acts* 24 *Vict. c.* 14, *s.* 9; 37 & 38 *Vict. c.* 73, *s.* 3; *and* 54 & 55 *Vict. c.* 21, *s.* 15.)

*Ordered, by* The House of Commons, *to be Printed,*
9 *July* 1900.

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# POST OFFICE SAVINGS BANKS.

## ACCOUNTS of all Deposits Received and Paid during the Year ended 31st December 1899, and of the Sums Received and Paid by the National Debt Commissioners on account of the Fund for the Post Office Savings Banks in the same Year.

### (A.)

### Account of all Deposits Received and Paid from 1st January to 31st December 1899.

| | £. | s. | d. | | £. | s. | d. | £. | s. | d. |
|---|---|---|---|---|---|---|---|---|---|---|
| Balance brought forward - - - - | 123,144,099 | 15 | 1 | By Repayments from 1st January to 31st December 1899, viz.: | | | | | | |
| To Cash received from Depositors from 1st January to 31st December 1899 - - | 39,122,159 | 13 | –* | Cash paid - - | 35,060,826 | – | 10† | | | |
| | 162,266,259 | 8 | 1 | Warrants issued, but not cashed at date - - | 110,649 | 4 | – | 35,171,475 | 4 | 10 |
| To Interest thereon up to 31st December 1899, computed according to Act 24 Vict. c. 14, Sections 7 and 8, and added to the Principal Money of the said Depositors - - - - - | 3,023,820 | 16 | 6 | Balance due at close of the year 1899 to all Depositors, inclusive of Interest to 31st December 1899 - - - - | | | | 130,118,604 | 19 | 9 |
| £. | 165,290,080 | 4 | 7 | £. | | | | 165,290,080 | 4 | 7 |

* Including the sum realised by the sale of Government Stock, viz., 741,765*l.* 1*s.* 9*d.*; the amount of dividends credited to Depositors, viz., 212,361*l.* 10*s.* 9*d.*; the amount credited as payments under Annuity and Insurance Contracts, viz., 495,085*l.* 18*s.* 10*d.*; and the amount of Government Stock transferred to the Depositors' own names in the books of the Bank of England, viz., 46,638*l.* 19*s.* 2*d.*

† Including the sum invested on behalf of Depositors in the purchase of Government Stock, and the Commission and Fees, amounting together to 1,776,645*l.* 11*s.* 8*d.*; the sum withdrawn as purchase money under Annuity and Insurance Contracts, viz., 764,609*l.* 9*s.* 11*d.*, and the amount of Government Stock transferred to the Depositors' own names in the books of the Bank of England, viz., 46,638*l.* 19*s.* 2*d.*

### (B.)

### Explanation of Balance.

| | £. | s. | d. | £. | s. | d. | £. | s. | d. |
|---|---|---|---|---|---|---|---|---|---|
| Balance due at the close of the year to all Depositors - - - - - - - - - - - - - - | | | | | | | 130,118,604 | 19 | 9 |
| Money remitted to the Commissioners for the Reduction of the National Debt, from the 16th September 1861 to the 31st December 1898 - - - - - - - | | | | 111,397,115 | 17 | 1 | | | |
| Ditto - - - ditto - - - from 1st January to 31st December 1899 | | | | 7,047,383 | 9 | 11 | | | |
| | | | | 118,444,499 | 7 | –‡ | | | |
| Deduct:— | | | | | | | | | |
| Amount transferred from the Post Office Savings Banks, and which has been written off the account of the Post Office Savings Banks at the National Debt Office, during the period from 16th September 1861 to 31st December 1898 - - - - - - - - - - - | 19,511,038 | 14 | 10 | § | | | | | |
| Ditto - - - - ditto - - during the year ended 31st December 1899 - - - - - - - - - - - | 1,847,018 | 7 | – | § | | | | | |
| Amount received from the Commissioners of the National Debt, from 16th September 1861 to 31st December 1898 - - - - - | 5,486,900 | – | – | ‖ | | | | | |
| Ditto - - - - ditto - - during the year ended 31st December 1899 - - - - - - - - - - - | 774,950 | – | – | ‖ | | | | | |
| | | | | 27,619,907 | 1 | 10 | | | |
| Net Amount lodged with the Commissioners for the Reduction of the National Debt for investment - - - - - - - - - - - - - - - - - - | | | | 90,824,592 | 5 | 2 | | | |
| Add:— | | | | | | | | | |
| Interest accruing to Depositors up to 31st December 1899, including the Interest which accrued up to the 31st December 1898 - - - - - - - - - - - | | | | 39,484,934 | 1 | 10 | | | |
| | | | | 130,309,526 | 7 | – | | | |
| Deduct:— | | | | | | | | | |
| Amount, on the 31st December 1899, overpaid for investment - - - - - - | | | | 190,921 | 7 | 3 | | | |
| | | | | | | | 130,118,604 | 19 | 9 |

‡ Including 11,561,529*l.* 7*s.* 5*d.*, the sum re-transferred to the Post Office Savings Bank Account on account of Government Stock sold; 86,850*l.* for Stock Certificates issued to Depositors; 278,235*l.* 13*s.* 3*d.* Stock transferred from Trustee Savings Banks to the Post Office Savings Banks; 2,314,616*l.* 4*s.* 2*d.* for Dividends on Government Stock; and 439,818*l.* 16*s.* 9*d.* Stock transferred to Depositors' own names in the books of the Bank of England.

§ Including 20,519,523*l.* 10*s.* 10*d.* transferred from Post Office Savings Bank Account, on account of Government Stock purchased; 9,551*l.* 3*s.* Stock transferred from Post Office Savings Banks to Trustee Savings Banks, and 439,818*l.* 16*s.* 9*d.* Stock transferred to Depositors' own names in the books of the Bank of England.

‖ Including Stock Certificates, amounting to 86,850*l.*, received from National Debt Commissioners.

### (C.)

### Account of Charges of Management and of Expenses incurred for Post Office Savings Banks, from their Establishment on the 16th September 1861 to the 31st December 1899.

| | £. | s. | d. |
|---|---|---|---|
| Charges and Expenses for the period from 16th September 1861 to the 31st December 1898 - - - - | 7,987,447 | 8 | 11¼ |
| Charges and Expenses for the year ended 31st December 1899 - - - - - - - - - - | 473,877 | 2 | 9¼ |
| £. | 8,461,324 | 11 | 8½ |

General Post Office,
June 1900.

*James J. Cardin,*
Comptroller and Accountant-General.
*Chas. D. Lang,*
Controller of Post Office Savings Banks.

LONDONDERRY,
Postmaster-General.

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THE COMMISSIONERS FOR THE REDUCTION OF THE NATIONAL DEBT, in Account with "THE POST OFFICE SAVINGS BANKS FUND, per Act 24 Vict. c. 14," for the Year ended the 31st December 1899.

| | Sums Received. £. | s. | d. |
|---|---|---|---|
| To Cash from Postmaster General | 5,980,000 | – | – |
| " Amount of Deposits transferred from Savings Banks to Post Office Savings Banks | 62,622 | 8 | 1 |
| " Amount of Deposits transferred from the Savings Bank Investment Account, per Act 43 & 44 Vict. c. 36 | 509,545 | 12 | 7 |
| " Interest on Stock | 2,162,777 | 3 | 3 |
| " " Local Loans Stock | 331,130 | 14 | – |
| " " Guaranteed Land Stock | 20,434 | 19 | 3 |
| " " Stock held for Depositors in Post Office Savings Banks | 212,813 | 15 | 4 |
| " " Treasury Bills (*see* below *) | — | | |
| " " Bonds of Irish Land Commissioners | 27,192 | 2 | 5 |
| " " Egyptian Guaranteed 3 per Cent. Bonds | 18,498 | – | – |
| " " Greek Guaranteed 2½ Per Cent. Bonds | 29,660 | – | – |
| " " Canada Guaranteed 4 Per Cent. Bonds | 1,200 | – | – |
| " " Local Loans Bonds | 40,000 | – | – |
| " " Book Debt, per 55 & 56 Vict. c. 26 | 70,125 | – | – |
| " " Advance under British Museum (Purchase of Land) Act, 1894 | 1,500 | – | – |
| " " Temporary advances to Local Loans Fund | 21,575 | 7 | 2 |
| " Converted Annuity per National Debt Act, 1883 | 321,918 | – | – |
| " Savings Banks Annuity, 1911–12 | 644,252 | – | – |
| " Savings Banks Annuities, 1922–23 | 290,934 | – | – |
| " Permanent Charges Redemption Annuity | 6,398 | 8 | 6 |
| " Annuity under National Debt Act, 1884 | 35,121 | – | – |
| " Book Debt Annuities | 584,633 | – | – |
| " Irish Church Annuity | 138,800 | – | – |
| " Red Sea and India Telegraph Annuity | 3,100 | – | – |
| " Imperial Defence Annuities | 60,431 | 16 | – |
| " Russian Dutch Loan Annuity | 35,176 | 18 | – |
| " Telegraph Annuities | 90,130 | 7 | – |
| " Light Railways Annuities | 64,190 | 16 | – |
| " Barracks Annuities | 65,105 | 9 | – |
| " Indian Army Pension Deficiency Fund Annuities | 22,913 | 12 | 1 |
| " Uganda Railway Annuities | 7,462 | 15 | – |
| " British Museum Annuity | 5,799 | 7 | 6 |
| " Public Offices (Acquisition of Site) Annuities | 12,778 | 4 | – |
| " Commutation Annuities | 53,993 | 14 | – |
| " For £.1,506,445. – 8*d.*, 2¾ per Cent. Consols sold, including transferred to the Savings Bank Investment Account and to the Fund for the Banks for Savings | 1,579,646 | – | 8 |
| " " £.115,000 2½ Per Cent. Annuities sold | 117,637 | 10 | – |
| " " £.30,000 Local Loans Stock sold | 29,750 | – | – |
| " " £.280,000 Treasury Bills paid off:— | | | |
| Capital — £. 277,166 s. 6 d. 7 | | | |
| *Interest — £. 2,833 s. 13 d. 5 | | | |
| | 280,000 | – | – |
| " " £.8,000 Egyptian Guaranteed 3 per Cent. Bonds paid off | 8,000 | – | – |
| " " Stock sold for Depositors—Savings Bank Investment Account | 226,175 | 11 | 7 |
| " From H.M. Exchequer to meet Deficiency of Interest | 9,574 | 18 | 11 |
| | 14,182,998 | 10 | 4 |
| 1898: December 31. To Balance due in Bank of England | 264,929 | 3 | 1 |
| £. | 14,447,927 | 13 | 5 |

| | Sums Paid. £. | s. | d. |
|---|---|---|---|
| By Cash to Postmaster General for Management | 478,969 | 2 | 1 |
| " " " for Repayments to Depositors | 770,000 | – | – |
| " Amount of Deposits transferred from Post Office Savings Banks to Savings Banks | 25,572 | 6 | 1 |
| " Amount of Deposits transferred to the Savings Bank Investment Account, per Act 43 & 44 Vict. c. 36 | 1,125,276 | 13 | – |
| " For £.2,956,610 15. 4., 2¾ per Cent. Consols bought, including transferred from the Savings Bank Investment Account and the Fund for the Banks for Savings | 3,219,059 | 19 | 7 |
| " " £.127,000 2¾ Per Cent. Annuities (1905) bought | 130,202 | 10 | – |
| " " £.34,000 2½ Per Cent. Annuities bought | 35,190 | – | – |
| " " £.500,000 Treasury Bills bought | 485,179 | – | 10 |
| " " £.73,000 Greek Guaranteed 2½ per Cent. Bonds bought | 72,707 | 10 | – |
| " " £.71,582 16., 9., Guaranteed Land Stock bought | 75,260 | 19 | 11 |
| " " £40,986 2. 8*d.*, Indian Army Pension Deficiency Fund Annuity | 251,428 | 14 | 1 |
| " " Stock bought for Depositors—Savings Bank Investment Account | 644,893 | 5 | 7 |
| " " Fees paid to Bank of England, per Act 43 & 44 Vict. c. 36 | 4 | 19 | – |
| " " Advances under Pensions Commutation Act in respect of which an Annuity had not been granted | 34,325 | 11 | 6 |
| " " Advances under "Telegraph Acts" in respect of which an Annuity had not been granted | 243,335 | 16 | 5 |
| " " Advance under "Barracks Act, 1890," in respect of which an Annuity had not been granted | 250,000 | – | – |
| " " Advances under "Uganda Railway Act, 1896," in respect of which an Annuity had not been granted | 2,319,000 | – | – |
| " " Advance under "Public Offices (Acquisition of Site) Act, 1895," in respect of which an Annuity had not been granted | 105,000 | – | – |
| " " Temporary advances to Local Loans Fund | 3,895,000 | – | – |
| " " Cost of exchanging 80,400*l.* Greek Guarantee Scrip for Stamped Bonds | 52 | 1 | 4 |
| " " Interest adjustment on Exchange of Consols for Guaranteed Land Stock | 412 | 10 | – |
| | 14,160,870 | 19 | 5 |
| 1899: December 31. By Balance remaining in Banks of England and Ireland | 287,056 | 14 | – |
| £. | 14,447,927 | 13 | 5 |

National Debt Office,
23 June 1900.

*G. Hervey,*
Comptroller General.





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# POST OFFICE SAVINGS BANKS.

ACCOUNT of all DEPOSITS Received and Paid under the Authority of the Act 24 Vict. c. 14, during the Year ended 31 December 1899, and of the EXPENSES incurred from 16 September 1861 to 31 December 1899, &c.; also, ACCOUNT of the SUMS Received and Paid by the National Debt Commissioners on account of the FUND for the POST OFFICE SAVINGS BANKS, per Act 24 Vict. c. 14, from 31 December 1898 to 31 December 1899, inclusive.

(*Presented pursuant to Acts* 24 *Vict. c.* 14, *s.* 9; 37 & 38 *Vict. c.* 73, *s.* 3; *and* 54 & 55 *Vict. c.* 21, *s.* 15.)

*Ordered, by* The House of Commons, *to be Printed,*
9 *July* 1900.

[*Price* ½*d.*]

262.

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# SAVINGS BANKS AND FRIENDLY SOCIETIES.

## POST OFFICE SAVINGS BANKS FUND

AN ACCOUNT for the Year ended 31st December 1899, showing the INTEREST accrued in respect of the SECURITIES standing in the Names of the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT to the Credit of the POST OFFICE SAVINGS BANKS FUND, the INTEREST Paid and Credited to DEPOSITORS in pursuance of the ACTS relating to POST OFFICE SAVINGS BANKS, and the Expenses incurred in the execution of those Acts; prepared pursuant to Act 40 Vict. c. 13, s. 17, and 54 & 55 Vict. c. 21, s. 15.

## SAVINGS BANKS FUND.

AN ACCOUNT for the Year ended 20th November 1899, showing the INTEREST accrued in respect of the SECURITIES standing in the Names of the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT to the Credit of the FUND for the BANKS for SAVINGS, and the INTEREST Paid and Credited to TRUSTEES of SAVINGS BANKS; prepared pursuant to Act 40 Vict. c. 13, s. 17, and 54 & 55 Vict. c. 21, s. 15.

## FRIENDLY SOCIETIES FUND.

AN ACCOUNT for the Year ended 20th November 1899, showing the INTEREST accrued in respect of the SECURITIES standing in the Names of the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT to the Credit of the FUND for FRIENDLY SOCIETIES, and the INTEREST Paid and Credited to the TRUSTEES of FRIENDLY SOCIETIES; prepared pursuant to Act 40 Vict. c. 13, s. 17, and 54 & 55 Vict. c. 21, s. 15.

Treasury Chambers,
27 June 1900.

R. W. HANBURY.

(*Presented pursuant to Acts* 40 *Vict. c.* 13, *s.* 17, *and* 54 & 55 *Vict. c.* 21, *s.* 15.)

*Ordered, by* The House of Commons, *to be Printed,*
27 *June* 1900.

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32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and
90, WEST NILE STREET, GLASGOW; or
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## POST OFFICE SAVINGS BANKS FUND. - - - -

AN ACCOUNT for the Year ended 31 December 1899, showing the INTEREST accrued in of the NATIONAL DEBT to the Credit of the POST OFFICE SAVINGS BANKS FUND, the OFFICE SAVINGS BANKS, and the Expenses incurred in the execution of those Acts;

| | £. s. d. |
|---|---|
| Interest accrued on Securities standing to the credit of the Post Office Savings Banks Fund - - - - - - - - - - - - - - - - | 3,485,986 13 1 |
| Excess paid and credited - - - - - - - - - - - - - - | 11,711 6 2 |
| £. | 3,497,697 19 3 |

## SAVINGS BANKS FUND. - - - - - -

AN ACCOUNT for the Year ended 20 November 1899, showing the INTEREST accrued in of the NATIONAL DEBT to the Credit of the FUND for the BANKS for SAVINGS, and the 40 Vict. c. 13, s. 17, and 54 & 55 Vict. c. 21, s. 15.

| | £. s. d. |
|---|---|
| Interest accrued on Securities standing to the credit of the Fund for the Banks for Savings, adjusted in accordance with Section 5 of 44 & 45 Vict. c. 55, and Section 4 (1) of 54 & 55 Vict. c. 21 - - - - - - - - - - - - - | 1,355,840 6 10 |
| Excess of Interest paid and credited to Trustees of Savings Banks by the National Debt Commissioners - - - - - - - - - - - - - - | 38,240 1 4 |
| £. | 1,394,080 8 2 |

## FRIENDLY SOCIETIES FUND. - - - - - - -

AN ACCOUNT for the Year ended 20 November 1899, showing the INTEREST accrued in of the NATIONAL DEBT to the Credit of the FUND for FRIENDLY SOCIETIES, and the to Act 40 Vict. c. 13, s. 17, and 54 & 55 Vict. c. 21, s. 15.

| | £. s. d. |
|---|---|
| Interest accrued on Securities standing to the credit of the Fund for Friendly Societies | 51,725 15 4 |
| Excess of Interest paid and credited to Trustees of Friendly Societies by the National Debt Commissioners - - - - - - - - - - - - - - | 11,430 - 11 |
| £. | 63,155 16 3 |

National Debt Office,
23 June 1900.

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## POST OFFICE SAVINGS BANKS FUND.

respect of the SECURITIES standing in the Names of the COMMISSIONERS for the REDUCTION INTEREST Paid and Credited to DEPOSITORS in pursuance of the ACTS relating to POST prepared pursuant to Act 40 Vict. c. 13, s. 17, and 54 & 55 Vict. c. 21, s. 15.

| | £. | s. | d. |
|---|---|---|---|
| Interest paid and credited to Depositors | 3,023,820 | 16 | 6 |
| Expenses incurred in the year | 473,877 | 2 | 9 |
| £. | 3,497,697 | 19 | 3 |

## SAVINGS BANKS FUND.

respect of the SECURITIES standing in the Names of the COMMISSIONERS for the REDUCTION INTEREST Paid and Credited to TRUSTEES of SAVINGS BANKS; prepared pursuant to Act

| | £. | | d. |
|---|---|---|---|
| Interest paid and credited to Trustees of Savings Banks | 1,394,080 | 8 | 2 |
| £. | 1,394,080 | 8 | 2 |

## FRIENDLY SOCIETIES FUND.

respect of the SECURITIES standing in the Names of the COMMISSIONERS for the REDUCTION INTEREST Paid and Credited to the TRUSTEES of FRIENDLY SOCIETIES; prepared pursuant

| | £. | s. | d. |
|---|---|---|---|
| Interest paid and credited to Trustees of Friendly Societies | 63,155 | 16 | 3 |
| £. | 63,155 | 16 | 3 |

*G. Hervey,*
Comptroller General.



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# POST OFFICE SAVINGS BANKS FUND.
# SAVINGS BANKS FUND.
# FRIENDLY SOCIETIES FUND.

ACCOUNT for the Year ended 31 December 1899, showing the INTEREST accrued in respect of the SECURITIES standing in the Names of the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT to the Credit of the POST OFFICE SAVINGS BANKS FUND; the INTEREST Paid and Credited to DEPOSITORS, and the Expenses incurred in the execution of the ACTS relating to that Fund; and, Accounts for the Year ended 20 November 1899, showing the Interest accrued in respect of the SECURITIES standing to the Credit of the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT, to the Credit of the FUND for the BANKS for SAVINGS and the FUND for FRIENDLY SOCIETIES, and the INTEREST Paid and Credited to TRUSTEES of such Funds respectively.

(*Presented pursuant to Acts* 40 *Vict. c.* 13, *s.* 17, *and* 54 & 55 *Vict. c.* 21, *s.* 15.)

*Ordered, by* The House of Commons, *to be Printe*
27 *June* 1900.

[*Price* ½*d.*]

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# POST OFFICE (DISTRICT MESSENGER COMPANY).

APR 22 19

**RETURN to an Order of the Honourable The House of Commons, dated 7 August 1900;—*for*,**

RETURN "of the Amounts paid by the DISTRICT MESSENGER and THEATRE TICKET COMPANY, LIMITED, to the POST OFFICE, and of the Payments made by the Post Office to the Company, year by year from the commencement of their licence."

Treasury Chambers,
6 December 1900.

AUSTEN CHAMBERLAIN.

(*Mr. Gibson Bowles.*)

*Ordered, by* The House of Commons, *to be Printed,*
7 *December* 1900.

LONDON:
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32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & Co., ROSE STREET, EDINBURGH,
and 90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

381.—SESS. 2.

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RETURN of the AMOUNTS paid by the DISTRICT MESSENGER and THEATRE TICKET COMPANY, LIMITED, to the POST OFFICE, and of the payments made by the POST OFFICE to the COMPANY, year by year from the commencement of their licence.

| Year. | Payments made by the Company to the Post Office. | | Payments made by the Post Office to the Company. |
|---|---|---|---|
| | For Revenue collected by the Company on behalf of the Post Office. | For Royalty and Wayleaves on Telegraphs. | For work done by the Company for the Post Office. |
| | £. s. d. | £. s. d. | £. s. d. |
| 1893–94 - - - - | 644 5 11 | 497 4 5 | — |
| 1894–95 - - - - | 1,050 – – | 700 – – | — |
| 1895–96 - - - - | 1,984 10 4 | 1,072 12 7 | — |
| 1896–97 - - - - | 1,422 – 11 | 617 14 6 | 143 12 – |
| 1897–98 - - - - | 1,103 8 7 | 264 18 6 | 275 17 2 |
| 1898–99 - - - - | 1,971 5 8 | 408 11 – | 586 15 4 |
| 1899–1900 - - - - | 1,827 11 5 | 344 13 – | 1,119 12 7 |

General Post Office,
15 August 1900.

*James J. Cardin.*

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# POST OFFICE (DISTRICT MESSENGER COMPANY).

**RETURN** of the AMOUNTS paid by the DISTRICT MESSENGER and THEATRE TICKET COMPANY, LIMITED, to the POST OFFICE, and of the payments made by the POST OFFICE to the COMPANY, year by year from the commencement of their licence.

(*Mr. Gibson Bowles.*)

*Ordered, by* The House of Commons, *to be Printed,*
7 *December* 1900.

[*Price* ½*d.*]

381.—SESS. 2.

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# POST OFFICE TELEGRAPHS (REVENUE AND EXPENDITURE).

**RETURN** to an Order of the Honourable The House of Commons, dated 23 July 1900;—*for*,

**RETURN** "of Revenue and Expenditure of the Post Office for each Year from 1869–70 (in continuation of Parliamentary Paper, No. 319, of Session 1899), and an Estimate for the same for the Year ended the 31st day of March 1900," in the following Form:—

| Year. | Revenue. | | | | Expenditure. | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Sites and Buildings. | | | | | | | | Other Expenditure. | | | | | | |
| | Telegraph Receipts. | Extra Receipts. | Estimated Value of Services to other Departments. | Total. | Purchase. | Erection. | Telegraph Extension. | Superannuations and other Non-Effective Charges. | Salaries, Wages, &c. | Percentage of Salaries, Wages, &c., to Total Revenue. | Maintenance of Telegraph System. | Percentage of Maintenance of Telegraph System to Total Revenue. | Under Telegraph Vote. | Under other Votes. | Total Expenditure. | Percentage of Total Expenditure to Total Revenue. | Net Revenue. | Net Revenue after deducting Columns 5, 6, and 7. | Interest on Stock created for Purchase of Telegraphs. |
| | 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | | 10. | | 11. | 12. | 13. | | 14. | 15. | 16. |
| | | | | | | | | | | | | | | | | | | | |

Treasury Chambers,
3 August 1900.

R. W. HANBURY.

(*Mr. Hanbury.*)

*Ordered, by* The House of Commons, *to be Printed*,
2 *August* 1900.

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90, West Nile Street, Glasgow; or
HODGES, FIGGIS, & Co., Limited, 104, Grafton Street, Dublin.

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RETURN showing, for each Year since the Purchase of the Telegraphs,

| YEAR. | REVENUE. | | | | EXPENDITURE. | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Telegraph Receipts. | Extra Receipts. | Estimated Value of Services to other Departments. | TOTAL. | Sites and Buildings. Purchase. | Sites and Buildings. Erection. | Telegraph Extension. | Superannuations, and other Non-Effective Charges. | Salaries, Wages, &c. |
| | 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. |
| | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| 1870-71 - - - | 798,695 | 1,100 | 1,467 | 801,262 | 2,693 | 1,425 | — | — | 313,591 |
| 1871-72 - - - | 751,610 | 1,250 | 1,774 | 754,634 | — | 5,206 | — | — | 398,350 |
| 1872-73 - - - | 978,066 | 13,264 | 1,840 | 993,170 | — | 4,203 | — | — | 570,983 |
| 1873-74 - - - | 1,057,824 | 26,910 | 2,350 | 1,087,084 | 18,097 | 1,409 | 30,662 | 531 | 559,738 |
| 1874-75 - - - | 1,123,794 | 14,972 | 9,374 | 1,148,140 | 15,096 | 9,902 | 33,932 | 62,193 | 597,739 |
| 1875-76 - - - | 1,250,246 | 27,683 | 9,694 | 1,287,623 | 5,328 | 7,843 | 18,000 | 13,779 | 625,626 |
| 1876-77 - - - | 1,298,558 | 15,911 | 13,846 | 1,328,315 | 35,700 | 25,976 | 20,842 | 12,883 | 647,165 |
| 1877-78 - - - | 1,317,468 | 17,784 | 17,417 | 1,352,669 | 29,708 | 13,216 | 28,040 | 12,483 | 656,543 |
| 1878-79 - - - | 1,333,726 | 15,139 | 20,603 | 1,339,468 | 15,797 | 19,016 | 24,992 | 19,572 | 673,599 |
| 1879-80 - - - | 1,438,014 | 16,299 | 15,382 | 1,469,795 | 1,785 | 15,512 | 19,699 | 18,992 | 689,365 |
| 1880-81 - - - | 1,592,948 | 21,460 | 19,479 | 1,633,887 | 4,104 | 18,440 | 103,488 | 19,055 | 719,289 |
| 1881-82 - - - | 1,616,799 | 15,671 | 21,920 | 1,654,390 | 10,834 | 25,473 | 107,660 | 19,244 | 779,372 |
| 1882-83 - - - | 1,724,548 | 17,435 | 26,088 | 1,768,071 | 46,710 | 29,138 | 102,986 | 18,929 | 842,239 |
| 1883-84 - - - | 1,747,929 | 15,519 | 25,775 | 1,789,223 | 23,437 | 48,066 | 279,029 | 20,133 | 895,590 |
| 1884-85 - - - | 1,739,586 | 17,731 | 27,097 | 1,784,414 | 10,150 | 40,450 | 260,021 | 21,666 | 939,354 |
| 1885-86 - - - | 1,745,056 | 15,211 | 26,997 | 1,787,264 | 16,724 | 42,307 | 154,021 | 23,064 | 1,035,239 |
| 1886-87 - - - | 1,841,161 | 16,792 | 29,206 | 1,887,159 | 126,204 | 32,818 | 74,935 | 24,377 | 1,153,863 |
| 1887-88 - - - | 1,944,528 | 17,837 | 30,584 | 1,992,949 | 27,802 | 11,062 | 90,062 | 25,007 | 1,227,255 |
| 1888-89 - - - | 2,079,107 | 17,443 | 33,415 | 2,129,965 | 21,061 | 16,521 | 86,077 | 27,180 | 1,275,940 |
| 1889-90 - - - | 2,307,444 | 20,326 | 36,329 | 2,364,099 | 13,908 | 42,112 | 149,131 | 26,776 | 1,382,414 |
| 1890-91 - - - | 2,394,579 | 25,804 | 36,381 | 2,456,764 | 4,548 | 69,340 | 109,735 | 26,607 | 1,506,219 |
| 1891-92 - - - | 2,484,098 | 25,925 | 35,589 | 2,545,612 | 50,171 | 68,205 | 156,383 | 28,689 | 1,635,093 |
| 1892-93 - - - | 2,486,791 | — | 39,521 | 2,526,312 | 24,595 | 63,274 | 97,740 | 33,574 | 1,717,123 |
| 1893-94 - - - | 2,534,264 | — | 44,942 | 2,579,206 | 18,390 | 48,135 | 84,144 | 36,673 | 1,804,603 |
| 1894-95 - - - | 2,598,985 | — | 47,429 | 2,646,414 | 3,915 | 52,854 | 74,819 | 39,791 | 1,833,684 |
| 1895-96 - - - | 2,835,749 | — | 44,045 | 2,879,794 | 15,156 | 74,574 | 80,102 | 42,388 | 1,895,419 |
| 1896-97 - - - | 2,922,449 | — | 44,905 | 2,967,354 | 6,844 | 87,826 | 185,414 | 47,379 | 1,969,471 |
| 1897-98 - - - | 3,030,352 | — | 41,371 | 3,071,723 | 36,824 | 52,583 | 266,646 | 61,561 | 2,081,009 |
| 1898-99 - - - | 3,204,396 | — | 55,749 | 3,260,145 | 28,806 | 52,323 | 228,311 | 73,439 | 2,171,518 |
| 1899-1900 (Estimated) | 3,389,746 | — | 70,746 | 3,460,492 | 18,029 | 58,868 | 277,133 | 80,759 | 2,279,689 |

General Post Office,
July 1900.

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the Revenue, Expenditure, and Net Revenue of the POST OFFICE TELEGRAPHS.

| EXPENDITURE. | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Percentage of Salaries to Total Revenue. | Maintenance of the Telegraph System. | Percentage of Maintenance to Total Revenue. | Other Expenditure. Under Telegraph Vote. | Other Expenditure. Under other Votes. | TOTAL. Expenditure. | Percentage of Total Expenditure to Total Revenue. | Net Revenue. | Net Revenue after deducting Columns 5, 6, and 7. | Interest on Stock created for Purchase of Telegraphs. | YEAR. |
| | 10. | | 11. | 12. | 13. | | 14. | 15. | 16. | |
| *Per Cent.* | £. | *Per Cent.* | £. | £. | £. | *Per Cent.* | £. | £. | £. | |
| 39·13 | 40,288 | 5·02 | 102,872 | 1,893 | 462,762 | 57·75 | 338,500 | 342,618 | 214,500 | 1870–71 |
| 52·78 | 67,826 | 8·98 | 125,600 | 3,944 | 600,926 | 79·63 | 153,708 | 158,914 | 233,081 | 1871–72 |
| 57·40 | 166,601 | 16·77 | 137,362 | 4,429 | 883,578 | 88·96 | 109,592 | 113,795 | 258,991 | 1872–73 |
| 51·48 | 241,527 | 22·21 | 118,485 | 5,174 | 975,623 | 89·74 | 111,461 | 161,029 | 270,981 | 1873–74 |
| 52·06 | 242,555 | 21·12 | 145,016 | 32,662 | 1,119,995 | 97·54 | 28,145 | 87,075 | 293,706 | 1874–75 |
| 48·58 | 271,907 | 21·11 | 96,886 | 67,543 | 1,106,912 | 85·96 | 180,711 | 211,882 | 294,906 | 1875–76 |
| 48·72 | 306,569 | 23·07 | 100,629 | 58,638 | 1,208,402 | 90·97 | 119,913 | 202,431 | 307,172 | 1876–77 |
| 48·53 | 320,389 | 23·68 | 116,951 | 50,231 | 1,227,561 | 90·75 | 125,108 | 196,072 | 314,175 | 1877–78 |
| 49·18 | 261,994 | 19·13 | 93,438 | 53,143 | 1,161,551 | 84·81 | 207,917 | 267,722 | 322,037 | 1878–79 |
| 46·90 | 279,093 | 18·98 | 102,549 | 46,292 | 1,173,287 | 79·82 | 296,508 | 333,504 | 326,417 | 1879–80 |
| 44·02 | 292,165 | 17·88 | 103,991 | 47,922 | 1,308,454 | 80·08 | 325,433 | 451,465 | 326,417 | 1880–81 |
| 47·10 | 334,422 | 20·21 | 114,100 | 49,393 | 1,440,498 | 87·07 | 213,892 | 357,859 | 326,417 | 1881–82 |
| 47·63 | 380,999 | 21·54 | 112,341 | 50,535 | 1,583,877 | 89·58 | 184,194 | 363,028 | 326,417 | 1882–83 |
| 50·05 | 372,350 | 20·81 | 119,105 | 51,210 | 1,808,020 | 101·10 | *19,697* | 330,835 | 326,417 | 1883–84 |
| 52·64 | 375,661 | 21·05 | 124,188 | 40,274 | 1,820,764 | 102·03 | *36,350* | 274,271 | 326,417 | 1884–85 |
| 57·92 | 371,842 | 20·80 | 132,214 | 56,990 | 1,832,401 | 102·52 | *45,137* | 167,915 | 326,417 | 1885–86 |
| 61·14 | 416,229 | 22·05 | 144,156 | 60,050 | 2,032,632 | 107·70 | *145,473* | 88,484 | 326,417 | 1886–87 |
| 61·57 | 404,797 | 20·31 | 153,422 | 59,626 | 1,999,033 | 100·30 | *6,084* | 122,842 | 326,417 | 1887–88 |
| 59·90 | 402,569 | 18·90 | 156,496 | 55,517 | 2,041,361 | 95·84 | 88,604 | 212,263 | 353,787 | 1888–89 |
| 58·47 | 445,566 | 18·84 | 162,126 | 56,953 | 2,278,986 | 96·39 | 85,113 | 290,264 | 306,016 | 1889–90 |
| 61·30 | 440,351 | 17·91 | 177,879 | 53,902 | 2,388,581 | 97·22 | 68,183 | 251,806 | 299,215 | 1890–91 |
| 64·23 | 448,924 | 17·63 | 187,752 | 60,678 | 2,635,895 | 103·54 | *90,283* | 184,476 | 298,883 | 1891–92 |
| 67·96 | 492,619 | 19·49 | 201,368 | 62,701 | 2,692,994 | 106·59 | *166,682* | 18,927 | 298,888 | 1892–93 |
| 69·96 | 501,474 | 19·44 | 195,736 | 68,490 | 2,757,645 | 106·91 | *178,439* | *27,770* | 298,888 | 1893–94 |
| 69·28 | 500,833 | 18·92 | 212,803 | 69,353 | 2,788,052 | 105·35 | *141,638* | *10,050* | 298,888 | 1894–95 |
| 65·81 | 542,319 | 18·83 | 196,782 | 73,601 | 2,920,341 | 101·40 | *40,547* | 129,285 | 298,888 | 1895–96 |
| 66·37 | 533,419 | 17·97 | 204,256 | 77,201 | 3,111,810 | 104·86 | *144,456* | 135,628 | 298,888 | 1896–97 |
| 67·74 | 583,784 | 19·00 | 222,031 | 74,403 | 3,378,841 | 109·99 | *307,118* | 48,935 | 298,888 | 1897–98 |
| 66·60 | 617,616 | 18·94 | 230,649 | 79,352 | 3,482,014 | 106·80 | *221,869* | 87,571 | 298,888 | 1898–99 |
| 65·87 | 705,847 | 20·39 | 238,843 | 89,762 | 3,748,930 | 108·33 | *288,438* | 65,592 | 298,888 | 1899–1900 |

Deficits. Deficits. Deficits.

*James J. Cardin,*
Comptroller and Accountant General.



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# POST OFFICE TELEGRAPHS (REVENUE AND EXPENDITURE).

RETURN of Revenue and Expenditure of the Post Office for each Year from 1869–70 (in continuation of Parliamentary Paper, No. 319, of Session 1899), and an Estimate for the same for the Year ended 31 March 1900.

(*Mr. Hanbury.*)

*Ordered, by* The House of Commons, *to be Printed,*
2 *August* 1900.

[*Price* ½ *d.*]

326.

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24 1900

# POST OFFICE TELEGRAPHS.

**RETURN to an Order of the Honourable The House of Commons, dated 16 February 1900:—*for*,**

**COPY "of ACCOUNT showing the Gross Amount Received and the Gross Amount Expended in respect of the TELEGRAPH SERVICE, from the Date of the Transfer of the Telegraphs to the State to the 31st day of March 1899 (in continuation of Parliamentary Paper, No. 54, of Session 1899)."**

Treasury Chambers,
16 February 1900.

R. W. HANBURY.

(*Mr. Hanbury.*)

*Ordered, by* The House of Commons, *to be Printed,*
16 *February* 1900.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

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HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

61.

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# POST OFFICE TELEGRAPH SERVICE.

## AN ACCOUNT showing the Gross Amount Received and the Gross Amount Telegraphs to the State

| | AMOUNTS RECEIVED BY THE | | | Value of Telegraph Services performed for other Public Departments without Remuneration. | Total Receipts. | Balance of Expenditure over Receipts. | Total. |
|---|---|---|---|---|---|---|---|
| | Post Office in respect of Telegrams, Private Wire Rentals, &c. | Office of Works, London, and Office of Public Works, Dublin, for Old Materials. | Stationery Office for Waste Paper, &c. | | | | |
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| Year ended 31st December 1870 - | 609,734 19 1 | - - | 1,100 - - | 1,466 11 1 | 612,301 10 2 | - - | 612,301 10 2 |
| Ditto - ditto 1871 - | 732,365 11 2 | - - | 1,250 - - | 1,774 8 11 | 735,390 - 1 | - - | 735,390 - 1 |
| Ditto - ditto 1872 - | 970,083 6 9 | - - | 1,409 - - | 1,839 19 4 | 973,332 6 1 | - - | 973,332 6 1 |
| Ditto - ditto 1873 - | 1,045,543 19 4½ | - - | 1,268 - - | 2,350 8 7 | 1,049,162 7 11½ | - - | 1,049,162 7 11½ |
| Ditto - ditto 1874 - | 1,160,538 - 1 | 2 5 1 | 1,350 - - | 5,854 15 8 | 1,167,745 - 10 | - - | 1,167,745 - 10 |
| Quarter ended 31st March 1875 (a) | 242,505 7 -½ | 8 9 11 | 326 - - | 3,518 19 6 | 1,533,982 5 11½ | - - | 1,533,982 5 11½ |
| Year ended 31st March 1876 (a) - | 1,276,662 8 8 | 14 19 3 | 1,252 - - | 9,694 1 7 | | | |
| Ditto - ditto 1877 - | 1,313,106 17 6½ | 27 9 10 | 1,335 - - | 13,845 15 3 | 1,328,315 2 7½ | - - | 1,328,315 2 7½ |
| Ditto - ditto 1878 - | 1,333,542 8 2½ | 21 6 7 | 1,688 - - | 17,417 3 8 | 1,352,668 18 5½ | - - | 1,352,668 18 5½ |
| Ditto - ditto 1879 - | 1,346,892 6 10 | 142 18 10 | 1,830 - - | 20,602 13 11 | 1,369,467 19 7 | - - | 1,369,467 19 7 |
| Ditto - ditto 1880 - | 1,452,489 3 6 | 507 1 1 | 1,417 - - | 15,382 1 11 | 1,469,795 6 6 | - - | 1,469,795 6 6 |
| Ditto - ditto 1881 - | 1,610,906 5 1¾ | 692 13 3 | 2,807 - - | 19,478 16 5 | 1,633,886 14 9¾ | - - | 1,633,886 14 9¾ |
| Ditto - ditto 1882 - | 1,630,443 - 8 | 67 2 8 | 1,960 - - | 21,920 10 2 | 1,654,390 13 6 | - - | 1,654,390 13 6 |
| Ditto - ditto 1883 - | 1,740,063 16 3½ | 40 17 7 | 1,878 6 3 | 26,087 10 - | 1,768,070 10 1½ | - - | 1,768,070 10 1½ |
| Ditto - ditto 1884 - | 1,760,898 12 11¾ | 32 - 2 | 2,517 15 - | 25,775 2 5 | 1,789,223 10 6¾ | 19,697 1 6 | 1,808,920 12 -¼ |
| Ditto - ditto 1885 - | 1,755,118 14 9½ | 69 7 - | 2,128 15 10 | 27,097 8 2 | 1,784,414 5 9½ | 36,350 - 11½ | 1,820,764 6 9 |
| Ditto - ditto 1886 - | 1,758,169 10 9½ | 350 2 11 | 1,748 - - | 26,997 - - | 1,787,264 13 8½ | 45,137 3 2½ | 1,832,401 16 10½ |
| Ditto - ditto 1887 - | 1,855,686 1 5 | 78 15 5 | 2,188 - - | 29,206 17 10 | 1,887,159 14 8 | 145,472 14 2¾ | 2,032,632 8 1¾ |
| Ditto - ditto 1888 - | 1,959,406 3 11¾ | 800 7 3 | 2,158 6 4 | 30,584 5 11 | 1,992,949 3 5¾ | 6,083 19 5½ | 1,999,033 2 11½ |
| Ditto - ditto 1889 - | 2,094,048 1 10¾ | 438 19 8 | 2,063 4 2 | 33,414 14 7 | 2,129,965 - 3¾ | - - | 2,129,965 - 3¾ |
| Ditto - ditto 1890 - | 2,325,714 18 11½ | 270 1 8 | 1,785 - - | 36,328 10 1 | 2,364,098 19 8½ | - - | 2,364,098 19 8½ |
| Ditto - ditto 1891 - | 2,416,690 17 10¾ | 2,044 14 5 | 1,648 - - | 36,380 9 7 | 2,456,764 1 10¾ | - - | 2,456,764 1 10¾ |
| Ditto - ditto 1892 - | 2,508,138 2 4½ | 136 10 6 | 1,748 - - | 35,588 18 9 | 2,545,011 11 7½ | 90,283 8 8½ | 2,635,295 - 3½ |
| Ditto - ditto 1893 - | 2,486,791 5 1½ | - - | - - | 39,520 18 1 | 2,526,312 3 2½ | 166,682 7 11¾ | 2,692,994 11 2½ |
| Ditto - ditto 1894 - | 2,534,264 10 5½ | - - | - - | 44,941 12 3 | 2,579,206 2 8½ | 178,438 19 7½ | 2,757,645 2 3¾ |
| Ditto - ditto 1895 - | 2,598,985 10 1½ | - - | - - | 47,428 13 1 | 2,646,414 3 2½ | 141,637 12 7½ | 2,788,051 15 9½ |
| Ditto - ditto 1896 - | 2,835,748 17 7½ | - | - - | 44,045 10 11 | 2,879,794 8 6½ | 40,547 11 7¾ | 2,920,342 - 2½ |
| Ditto - ditto 1897 - | 2,922,448 18 5 | - - | - - | 44,904 11 6 | 2,967,353 9 11 | 144,456 8 2½ | 3,111,809 18 1½ |
| Ditto - ditto 1898 - | 3,030,351 12 3½ | - - | - - | 41,371 3 8 | 3,071,722 15 11½ | 307,118 7 -½ | 3,378,841 2 11½ |
| Ditto - ditto 1899 - | 3,204,395 12 5 | - - | - - | 55,749 6 2 | 3,260,144 18 7 | 221,869 - -½ | 3,482,013 18 7½ |
| Total - - - £. | 54,511,737 1 10 | 5,746 3 1 | 38,855 7 7 | 760,569 8 - | 55,316,908 0 6 | 1,543,774 15 1½ | 56,860,682 15 7½ |

(a) By the 4th section of the Act 39 Vict. c. 5, the period for which the Parliamentary Account of the Receipts and Expenditure of the Telegraph Service is to be rendered was altered from the year to 31st December to the year to 31st March.

General Post Office,
December 1899.

*F. E. Smith,*
Principal Book-keeper.

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# POST OFFICE TELEGRAPH SERVICE.

Expended in respect of the TELEGRAPH SERVICE from the Date of the Transfer of the to the 31st March 1899.

| | AMOUNTS EXPENDED BY THE | | | | | | | TOTAL Expenditure. | Balance to meet Interest on Stock created on account of the Telegraph Service and the Redemption of Debt. | TOTAL. |
|---|---|---|---|---|---|---|---|---|---|---|
| | Post Office in respect of Salaries, Wages, Maintenance, &c. | Office of Works London, in respect of the Telegraph Service. (b) | Stationery Office in respect of the Telegraph Service. (c) | Office of Works, Dublin, in respect of the Telegraph Service. | Inland Revenue Department in respect of Stamps for Telegrams. | Treasury in respect of Rates and Contributions in lieu of Rates. | Exchequer and Audit Department in Auditing the Accounts of the Telegraph Service. | | | |
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| 1 | 347,058 11 4½ | - - | - - | 2,213 13 2 | 1,004 - - | - - | 100 - - | 350,376 4 6½ | 261,923 5 7½ | 612,301 10 2 |
| 2 | 487,544 12 1 | - - | - - | 6,569 4 2 | 1,462 - - | - - | 1,119 - - | 496,694 16 3 | 238,695 3 10 | 735,390 - 1 |
| 3 | 825,275 16 6¼ | - - | - - | 5,521 7 9 | 1,781 - - | - - | 1,330 - - | 833,908 4 3¼ | 139,424 1 9¾ | 973,332 6 1 |
| 4 | 949,587 6 4¾ | - - | - - | 2,621 14 2 | 2,001 - - | - - | 1,960 - - | 956,170 - 6¾ | 92,992 7 4¾ | 1,049,162 7 11½ |
| 5 | 1,052,626 12 2½ | 20,334 11 1 | - - | 5,489 2 4 | 1,490 - - | - - | 1,996 16 10 | 1,081,937 2 5½ | 85,807 18 4½ | 1,167,745 - 10 |
| 6 | 310,544 2 7½ | 10,130 2 9 | - - | 2,315 7 11 | 345 - - | - - | 462 14 10 | 323,797 8 1½ | 103,272 4 2 | 1,533,982 5 11½ |
| 7 | 1,081,526 10 9½ | 24,555 9 - | 39,968 - - | 3,501 8 9 | 5,550 - - | - - | 1,811 5 2 | 1,106,912 13 8½ | | |
| 8 | 1,123,787 14 10¾ | 41,572 8 7 | 32,248 - - | 6,008 13 10 | 3,293 1 9 | - - | 1,491 18 4 | 1,208,401 17 4½ | 119,913 5 2¾ | 1,328,315 2 7½ |
| 9 | 1,164,113 19 10½ | 32,688 8 4 | 24,836 3 1 | 2,174 19 8 | 2,129 12 5 | - - | 1,617 9 4 | 1,227,560 12 8½ | 125,108 5 9 | 1,352,668 18 5½ |
| 10 | 1,089,392 3 -¾ | 39,109 16 10 | 25,810 - - | 1,998 5 10 | 2,122 12 - | 1,744 17 3 | 1,373 8 4 | 1,161,551 3 3¾ | 207,916 16 3¼ | 1,36[illegible],467 19 7 |
| 11 | 1,111,483 11 6 | 37,024 13 11 | 18,885 - - | 2,021 13 2 | 1,993 7 4 | 716 18 9 | 1,162 1 8 | 1,173,287 6 4 | 296,508 - 2 | 1,469,795 6 6 |
| 12 | 1,242,092 4 3¼ | 36,684 13 10 | 23,911 - - | 1,977 12 4 | 1,938 9 1 | 703 14 4 | 1,146 5 5 | 1,308,453 19 3¼ | 325,432 15 6½ | 1,633,886 14 9¾ |
| 13 | 1,365,632 12 3¼ | 47,666 19 7 | 22,118 - - | 2,249 13 5 | 710 - - | 768 5 4 | 1,352 16 3 | 1,440,498 6 10¼ | 213,892 6 7¾ | 1,654,390 13 6 |
| 14 | 1,504,203 16 7¼ | 52,197 10 9 | 21,761 - - | 2,498 15 10 | 741 - - | 913 15 8 | 1,560 19 2 | 1,583,876 18 -¼ | 184,193 12 1½ | 1,768,070 .0 1½ |
| 15 | 1,709,644 7 1¾ | 69,459 12 1 | 24,349 - - | 2,517 15 6 | 168 - - | 870 12 4 | 1,911 5 - | 1,808,920 12 -¾ | - - - | 1,808,920 12 -¾ |
| 16 | 1,731,040 8 1 | 59,205 - 8 | 24,169 - - | 2,834 9 7 | 166 - - | 1,002 15 9 | 2,346 12 8 | 1,820,764 6 9 | - - - | 1,820,764 6 9 |
| 17 | 1,733,104 11 -¾ | 61,021 13 - | 31,391 - - | 3,331 6 5 | 237 - - | 1,155 4 10 | 2,161 1 7 | 1,832,401 16 10¾ | - - | 1,832,401 16 10¾ |
| 18 | 1,939,764 3 4¾ | 51,278 2 3 | 35,259 - - | 2,699 - 11 | 334 - - | 1,104 12 9 | 2,193 9 7 | 2,032,632 8 10¾ | - - - | 2,032,632 8 10¾ |
| 19 | 1,928,344 15 11¼ | 28,550 7 1 | 35,088 - - | 2,927 12 6 | 352 - - | 1,135 14 3 | 2,634 13 2 | 1,999,033 2 11¼ | - - - | 1,999,033 2 11¼ |
| 20 | 1,969,323 10 11¼ | 33,478 12 6 | 30,937 - - | 3,295 11 2 | 377 - - | 1,123 15 2 | 2,825 12 9 | 2,041,361 2 6¼ | 88,603 17 9½ | 2,129,965 - 3 |
| 21 | 2,179,921 3 6¼ | 58,879 16 3 | 33,295 - - | 3,506 4 1 | 405 - - | 1,076 - - | 1,902 13 10 | 2,278,985 17 8¼ | 85,113 2 - | 2,364,098 19 8¼ |
| 22 | 2,265,338 10 3 | 88,414 11 5 | 29,692 - - | 1,958 19 10 | 425 - - | 1,111 - - | 1,641 - 10 | 2,388,581 2 4 | 68,182 19 6¾ | 2,456,764 1 10¾ |
| 23 | 2,507,012 2 10½ | 85,463 - 2 | 36,652 - - | 3,477 9 10 | 420 - - | 1,176 14 10 | 1,688 12 7 | 2,635,895 - 3½ | - - - | 2,635,895 - 3½ |
| 24 | 2,567,018 18 3¼ | 83,518 11 7 | 37,145 - - | 2,431 14 9 | 413 - - | 816 16 2 | 1,650 10 5 | 2,692,994 11 2¼ | - - - | 2,692,994 11 2¼ |
| 25 | 2,641,019 12 11¾ | 63,872 7 5 | 37,048 - - | 5,062 5 3 | 411 - - | 8,555 11 6 | 1,676 5 2 | 2,757,645 2 3¾ | - - - | 2,757,645 2 3¾ |
| 26 | 2,665,845 7 11¾ | 71,733 10 4 | 35,722 - - | 3,323 11 2 | 398 - - | 9,276 6 3 | 1,753 - 1 | 2,788,051 15 9¾ | - - - | 2,788,051 15 9¾ |
| 27 | 2,772,166 5 9¼ | 92,878 7 6 | 33,702 - - | 4,021 6 8 | 410 - - | 15,387 14 4 | 1,776 5 11 | 2,920,342 - 2¼ | - - - | 2,920,342 - 2¼ |
| 28 | 2,946,782 9 10½ | 105,177 10 1 | 39,705 - - | 5,120 6 11 | 402 - - | 12,877 15 2 | 1,744 16 1 | 3,111,809 18 1½ | - - - | 3,111,809 18 1½ |
| 29 | 3,251,1[illegible] 5 5 | 70,838 10 | 35,917 - - | 4,949 11 1 | 405 - - | 13,072 2 7 | 1,804 - - | 3,378,841 2 11¾ | - - - | 3,378,84 2 11¾ |
| 30 | 3,350,339 6 11½ | 69,997 14 2 | 39,367 - - | 5,917 15 9 | 404 - - | 14,018 1 9 | 1,970 - - | 3,482,013 18 7½ | - - - | 3,482,013 18 7½ |
| | 51,763,390 4 11½ | 1,435,737 5 - | 748,975 3 1 | 104,536 13 9 | 32,288 2 7 | 88,603 9 - | 50,164 15 - | 54,223,700 13 4½ | 2,636,982 2 3¼ | 56,860,682 15 7¾ |

(a) The Telegraph Expenditure of the Office of Works, London, was partly charged to the Telegraph Capital Account, and partly to the Telegraph Vote, prior to 1st April 1874.
(c) The Telegraph Expenditure of the Stationery Office was charged to the Telegraph Vote prior to 1st April 1875.

*James J. Cardin,*
Comptroller and Accountant General.



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STATEMENT of the Application of the BALANCES of TELEGRAPH REVENUE shown in the preceding Account towards the Interest and Redemption of the Stock created on account of the Telegraph Service.

| | YEARS ENDED 31st DECEMBER. | | | | | 15 Months ended 31st March 1876. | Year ended 31st March 1877. |
|---|---|---|---|---|---|---|---|
| | 1870. | 1871. | 1872. | 1873. | 1874. | | |
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| Balances to meet Interest on Stock created on account of the Telegraph Service, and for the Redemption of Debt, brought down - - - - - | 261,925 5 7 | 238,695 3 10 | 139,424 1 10 | 92,992 7 5 | 35,807 18 4 | 103,272 4 2 | 119,913 5 [illegible] |
| Amount of Interest on the Stock | 214,500 - - | 223,081 7 1 | 258,390 16 11 | 270,980 18 9 | 293,705 18 9 | 294,965 18 9 | 307,172 6 [illegible] |
| Amounts applicable to a Sinking Fund - - - - - | *47,425 5 7 | †5,613 16 9 | - - | - - | - - | - - | - - |
| Deficiencies - - - - | - - | - - | 118,966 15 1 | 177,988 11 4 | 207,898 - 5 | 191,633 14 7 | 187,259 - 11 |

(Continued below.)

| | Year ended 31st March 1878. | Year ended 31st March 1879. | Year ended 31st March 1880. | Year ended 31st March 1881. | Year ended 31st March 1882. | Year ended 31st March 1883. | Year ended 31st March 1884. | Year ended 31st March 1885. |
|---|---|---|---|---|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| Balances to meet Interest on Stock created on account of the Telegraph Service, and for the Redemption of Debt, brought down - - - - - | 125,108 5 9 | 207,916 16 3 | 296,508 - 2 | 325,432 15 6 | 213,892 6 8 | 184,193 12 1 | 19,697 1 6 (Deficiency.) | 36,350 1 - (Deficiency.) |
| Amount of Interest on the Stock | 314,174 13 11 | 322,036 8 8 | 326,417 2 9 | 326,417 2 9 | 326,417 2 9 | 326,417 2 9 | 326,417 2 9 | 326,417 2 9 |
| Amount applicable to a Sinking Fund - - - - - | - - | - - | - - | - - | - - | - - | - - | - - |
| Deficiencies - - - | 189,066 8 2 | 114,119 12 5 | 29,909 2 7 | 984 7 3 | 112,524 16 1 | 142,223 10 8 | 346,114 4 3 | 362,767 3 9 |

(Continued below.)

| | Year ended 31st March 1886. | Year ended 31st March 1887. | Year ended 31st March 1888. | Year ended 31st March 1889. | Year ended 31st March 1890. | Year ended 31st March 1891. | Year ended 31st March 1892. |
|---|---|---|---|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| Balances to meet Interest on Stock created on account of the Telegraph Service, and for the Redemption of Debt, brought down - - - - - | 45,137 3 3 (Deficiency.) | 145,472 14 2 (Deficiency.) | 6,083 19 5 (Deficiency.) | 88,603 17 9 | 85,113 2 - | 68,182 19 7 | 90,283 8 [illegible] (Deficiency.) |
| Amount of Interest on the Stock | 326,417 2 9 | 326,417 2 9 | 326,417 2 9 | ‡353,787 3 5 | 306,016 1 4 | 299,215 14 2 | 298,883 7 6 |
| Amount applicable to a Sinking Fund - - - - - | - - | - - | - - | - - | - - | - - | - - |
| Deficiencies - - - - | 371,554 6 - | 471,889 16 11 | 332,501 2 2 | 265,183 5 8 | 220,902 19 4 | 231,032 14 7 | 388,166 16 [illegible] |

(Continued below.)

| | Year ended 31st March 1893. | Year ended 31st March 1894. | Year ended 31st March 1895. | Year ended 31st March 1896. | Year ended 31st March 1897. | Year ended 31st March 1898. | Year ended 31st March 1899. | TOTAL. |
|---|---|---|---|---|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| Balances to meet Interest on Stock created on account of the Telegraph Service, and for the Redemption of Debt, brought down - - - - - | 166,682 8 - (Deficiency.) | 178,438 19 7 (Deficiency.) | 141,637 12 7 (Deficiency.) | 40,547 11 8 (Deficiency.) | 144,456 8 2 (Deficiency.) | 301,118 7 - (Deficiency.) | 221,869 - - (Deficiency.) | 1,536,945 7 [illegible] |
| Amount of Interest on the Stock | 298,888 5 - | 298,888 5 - | 298,888 5 - | 298,888 5 - | 298,888 5 - | 298,888 5 - | 298,888 5 - | 8,796,822 15 [illegible] |
| Amount applicable to a Sinking Fund - - - - - | - - | - - | - - | - - | - - - | - - - | - - - | 53,639 2 4 |
| Deficiencies - - - - | 465,570 13 - | 477,327 4 7 | 440,525 17 7 | 339,435 16 8 | 443,344 13 2 | 606,006 12 - | 520,757 5 - | 7,786,654 10 [illegible] |

* The sum of 54,771*l.* 17*s.* 8*d.* Stock was cancelled with 50,869*l.* 7*s.* 8*d.*, the Surplus shown by Parliamentary Paper, No. 69, of 1872.
† The sum of 12,830*l.* 3*s.* 3*d.* Stock was cancelled with 11,739*l.* 12*s.*, the Surplus shown by Parliamentary Paper, No. 366, of 1872.
‡ Includes 27,370*l.* 0*s.* 8*d.* for bonus on conversion of 3 per Cent. Stock into 2¾ per Cent. Stock.

Treasury Chambers,
January 1900.

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# POST OFFICE TELEGRAPHS.

COPY of ACCOUNT showing the Gross Amount Received and the Gross Amount Expended in respect of the TELEGRAPH SERVICE, from the Date of the Transfer of the Telegraphs to the State to 31 March 1899 (in continuation of Parliamentary Paper, No. 54, of Session 1899).

(*Mr. Hanbury.*)

*Ordered, by* The House of Commons, *to be Printed*,
16 *February* 1900.

[*Price* 1*d.*]

61.

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# POST OFFICE TELEGRAPHS.

OCT 24 19

COPY PRESENTED of AN ACCOUNT showing the Gross Amount Received and Expended on account of the TELEGRAPH SERVICE during the Year ended 31st March 1899, and the BALANCE of the RECEIPTS over the EXPENDITURE; prepared in pursuance of Section 4 of the 39th Vict. c. 5;

AND

A STATEMENT additional to the above ACCOUNT, prepared in pursuance of the same Section.

Treasury Chambers,
15 February 1900.

R. W. HANBURY.

*(PRESENTED PURSUANT TO ACT 39 VICT. c. 5, s. 4.)*

*Ordered, by* The House of Commons, *to be Printed,*
15 *February* 1900.

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PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
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HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

51.

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# POST OFFICE TELEGRAPHS.

AN ACCOUNT showing the Gross Amount Received and Expended on account of the TELEGRAPH SERVICE in the Year ended 31st March 1899, and the BALANCE of the EXPENDITURE over RECEIPTS. (Pursuant to Act 39 Vict. c. 5, s. 4.)

| | £. s. d. | £. s. d. | £. s. d. |
|---|---|---|---|
| Gross Amount received by the Post Office in respect of Telegrams, Private Wire Rentals, Special Wire Rentals, &c., in the Year ended 31st March 1899, as per Finance Accounts, page 23 - - - - | - - - | 3,608,421 18 4½ | |
| *Less*,—Amount paid to Cable Companies, &c. - - - - - - | 400,450 18 4½ | | |
| and Telegram Moneys Refunded, &c. - | 3,575 7 7 | | |
| | | 404,026 5 11½ | |
| | | | 3,204,395 12 5 |
| Value of Telegraph Services performed for the other Public Departments without Remuneration - - - - - - - - - - | | | 55,749 6 2 |
| Balance of Expenditure over Receipts - - - - - - - - | | | 221,869 – –½ |
| | | £. | 3,482,013 18 7½ |

| | £. s. d. |
|---|---|
| Amount expended by the Post Office in respect of Salaries, Rent, Maintenance of Telegraphs, &c., as per Appropriation Account, in the Year ended 31st March 1899 - - - - - - - - | 3,350,339 6 11½ |
| Amount expended by the Office of Works, London, from the Grant for Revenue Department Buildings in respect of the Telegraph Service (not shown separately in the Appropriation Account) - - - | 69,997 14 2 |
| Amount expended by the Stationery Office in respect of the Telegraph Service (not shown separately in the Appropriation Account) - - | 39,367 – – |
| Amount expended by the Office of Public Works, Dublin, from the Grant for Public Buildings, Ireland, in respect of the Telegraph Service (not shown separately in the Appropriation Account) - - | 5,917 15 9 |
| Amount expended by the Inland Revenue Department in respect of the issue of Stamps used on Telegrams (not shown separately in the Appropriation Account) - - - - - - - - - - | 404 – – |
| Amount expended by the Exchequer and Audit Department in auditing the Accounts of the Telegraph Service - - - - - - - | 1,970 – – |
| Amount expended by the Treasury for Rates and Contributions in lieu of Rates, in respect of the Telegraph Service - - - - - - | 14,018 1 9 |
| £. | 3,482,013 18 7½ |

*F. E. Smith*,
Principal Book-keeper.

*James J. Cardin*,
Comptroller and Accountant General.

General Post Office,
28 December 1899.

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STATEMENT additional to the foregoing ACCOUNT, prepared in accordance with the following Paragraph of Sect. 4 of 39 Vict. c. 5, viz., "There shall be added to such Account a Statement of the Amount expended during the said Year on account of the Annual Charge for the Securities created for the purpose of the Telegraph Acts, 1868 to 1870, and any Acts amending the same, and of the Surplus, if any, which, after deducting from the said Balance the Amount of such Annual Charge, remains as a Sinking Fund for the Redemption of the said Securities; and a Statement of the Mode of Application of such Surplus."

| | £. | s. | d. | | £. | s. | d. |
|---|---|---|---|---|---|---|---|
| Capital Stock (Consols) created in respect of money raised for the Purchases of Telegraphs, &c., viz.:— | | | | | | | |
| Under 32 & 33 Vict. c. 73 - - - - - - - | 7,588,757 | – | – | | | | |
| „ 34 & 35 Vict. c. 75 - - - - - - - | 1,079,043 | – | – | | | | |
| „ 36 & 37 Vict. c. 83 - - - - - - - | 1,347,152 | 2 | 11 | | | | |
| „ 39 Vict. c. 5 - - - - - - - - - | 525,486 | – | 5 | | | | |
| „ 40 & 41 Vict. c. 30 - - - - - - - | 407,735 | 2 | 9 | | | | |
| | 10,948,173 | 6 | 1 | | | | |
| Less,—Stock purchased and cancelled: | | | | | | | |
| (1.) On account of Surplus Balances:— £. s. d. | | | | | | | |
| Period to 31st December 1870 - 54,771 17 8 | | | | | | | |
| Year to 31st December 1871 - 12,830 3 3 | 67,602 | – | 11 | | | | |
| | 10,880,571 | 5 | 2 | | | | |
| (2.) With the unexpended balance of the Post Office Telegraphs Capital Account in August 1891 - | 11,907 | 10 | 9 | | | | |
| £. | 10,868,663 | 14 | 5 | Interest at 2¾ per cent. for year to 5 Jan. 1898 - - | 298,888 | 5 | – |
| Amount expended on account of the charge for the Year ended 31st March 1899 - - - - | | | | | 298,888 | 5 | – |
| Excess of Expenditure over Receipts, as shown by the foregoing Account - - - - - - | | | | | 221,869 | – | – |
| DEFICIENCY of Telegraph Revenue, in the Year ended 31st March 1899, to meet Expenditure and the Interest on Telegraph Stock created - - - | | | | £. | 520,757 | 5 | – |

The Total of the Deficiency to the 31st March 1899 was 7,756,654*l.* 10*s.* 4*d.*, as shown below, viz.:—

| | £. | s. | d. |
|---|---|---|---|
| Deficiency for the Year to 31st December 1872 (*vide* Parliamentary Paper, No. 65 of 1877) | 118,966 | 15 | 1 |
| Ditto - - - ditto - - - - - - 1873 - - - - ditto - - - ditto - - | 177,988 | 11 | 4 |
| Ditto - - - ditto - - - - - - 1874 - - - - ditto - - - ditto - - | 207,898 | – | 5 |
| Ditto - for the Fifteen Months to 31st March 1876 (*vide* Parliamentary Paper, No. 67 ← ← of 1877) - - - - - - - - - - - - - - | 191,633 | 14 | 7 |
| Deficiency for the Year ended 31st March 1877 (*vide* Parliamentary Paper, No. 30 of 1878) | 187,259 | – | 11 |
| Ditto - - ditto - - 31st March 1878 - - - ditto - - No. 35 of 1879) | 189,066 | 8 | 2 |
| Ditto - - ditto - - 31st March 1879 - - - ditto - - No. 61 of 1880) | 114,119 | 12 | 5 |
| Ditto - - ditto - - 31st March 1880 - - - ditto - - No. 23 of 1881) | 29,909 | 2 | 7 |
| Ditto - - ditto - - 31st March 1881 - - - ditto - - No. 47 of 1882) | 984 | 7 | 3 |
| Ditto - - ditto - - 31st March 1882 - - - ditto - - No. 42 of 1883) | 112,524 | 16 | 1 |
| Ditto - - ditto - - 31st March 1883 - - - ditto - - No. 51 of 1884) | 142,223 | 10 | 8 |
| Ditto - - ditto - - 31st March 1884 - - - ditto - - No. 73 of 1885) | 346,114 | 4 | 3 |
| Ditto - - ditto - - 31st March 1885 - - - ditto - - No. 60 of 1886) | 362,767 | 3 | 9 |
| Ditto - - ditto - - 31st March 1886 - - - ditto - - No. 29 of 1887) | 371,554 | 6 | – |
| Ditto - - ditto - - 31st March 1887 - - - ditto - - No. 31 of 1888) | 471,889 | 16 | 11 |
| Ditto - - ditto - - 31st March 1888 - - - ditto - - No. 388 of 1888) | 332,501 | 2 | 2 |
| Ditto - - ditto - - 31st March 1889 - - - ditto - - No. 46 ← of 1890) | 265,183 | 5 | 8 |
| Ditto - - ditto - - 31st March 1890 - - - ditto - No. 21 of 1890–91) | 220,902 | 19 | 4 |
| Ditto - - ditto - - 31st March 1891 - - - ditto - - No. 19 of 1892) | 231,032 | 14 | 7 |
| Ditto - - ditto - - 31st March 1892 - - - ditto - - No. 37 of 1893) | 389,166 | 16 | 2 |
| Ditto - - ditto - - 31st March 1893 - - - ditto - - No. 451 of 1893) | 465,570 | 13 | – |
| Ditto - - ditto - - 31st March 1894 - - - ditto - - No. 95 of 1894) | 477,327 | 4 | 7 |
| Ditto - - ditto - - 31st March 1895 - - - ditto - - No. 16 of 1896) | 440,525 | 17 | 7 |
| Ditto - - ditto - - 31st March 1896 - - - ditto - - No. 49 of 1897) | 339,435 | 16 | 8 |
| Ditto - - ditto - - 31st March 1897 - - - ditto - - No. 63 of 1898) | 443,344 | 13 | 2 |
| Ditto - - ditto - - 31st March 1898 - - - ditto - - No. 40 of 1899) | 606,006 | 12 | – |
| Ditto - - ditto - - 31st March 1899, as above - - - - - - - | 520,757 | 5 | – |
| £. | 7,756,654 | 10 | 4 |

Treasury Chambers,
January 1900.



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POST OFFICE TELEGRAPHS.

AN ACCOUNT showing the Gross Amount Received and Expended on account of the TELEGRAPH SERVICE during the Year ended 31 March 1899, and the BALANCE of the RECEIPTS over the EXPENDITURE; prepared in pursuance of Section 4 of the 39th Vict. c. 5;

AND

A STATEMENT additional to the above ACCOUNT prepared in pursuance of the same Section.

*(Presented pursuant to Act 39 Vict. c. 5, s. 4.)*

*Ordered, by* The House of Commons, *to be Printed,*
15 *February* 1900.

[*Price* ½*d.*]

51.

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# POST OFFICE (TELEPHONE SERVICE).

RETURN to an Order of the Honourable The House of Commons, dated 7 August 1900;—*for*,

RETURN "of the Receipts of the Post Office from the Telephone Service."

Treasury Chambers, 6 December 1900.

AUSTEN CHAMBERLAIN.

(*Mr. Gibson Bowles.*)

*Ordered, by* The House of Commons, *to be Printed*, 7 *December* 1900.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C., and 32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & Co., ROSE STREET, EDINBURGH, and 90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

382.—SESS. 2

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## RETURN of the Receipts of the Post Office from the Telephone Service.

| In respect of the Year to 31 March. | Royalties from Licensed Companies. | Revenue from Local Exchange Business. | Revenue from Trunk Line Business. | Total. |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| 1881 | 205 | — | — | 205 |
| 1882 | 6,905 | 1,868 | 132 | 8,905 |
| 1883 | 11,301 | 9,321 | 174 | 20,796 |
| 1884 | 16,063 | 16,223 | 548 | 32,834 |
| 1885 | 18,813 | 21,694 | 908 | 41,415 |
| 1886 | 22,430 | 25,433 | 1,189 | 49,052 |
| 1887 | 26,170 | 22,786 | 1,312 | 50,268 |
| 1888 | 28,245 | 24,864 | 1,553 | 54,662 |
| 1889 | 34,099 | 25,628 | 1,914 | 61,641 |
| 1890 | 39,935 | 26,806 | 2,575 | 69,316 |
| 1891 | 43,495 | 27,697 | 3,283 | 74,475 |
| 1892 | 46,528 | 23,646 | 8,612 | 78,786 |
| 1893 | 56,501 | 23,826 | 10,138 | 90,465 |
| 1894 | 63,395 | 25,031 | 11,342 | 99,768 |
| 1895 | 70,990 | 21,609 | 14,575 | 107,174 |
| 1896 | 79,676 | 21,603 | 24,207 | 125,486 |
| 1897 | 85,289 | 21,034 | 113,294 | 219,617 |
| 1898 | 95,237 | 20,172 | 145,325 | 260,734 |
| 1899 | 110,195 | 21,644 | 182,525 | 314,364 |
| 1900 | 130,272 | 22,338 | 207,417 | 360,027 |

General Post Office,
19 September 1900.

*James J. Cardin.*

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# RETURN of the Receipts of the Post Office from the Telephone Service.

(*Mr. Gibson Bowles.*)

*Ordered, by* The House of Commons, *to be Printed,*
7 *December* 1900.

[*Price* ½ *d.*]

382.—Sess. 2.

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APR 22 1

# POST OFFICE (WEST INDIA MAIL CONTRACT).

RETURN to an Order of the Honourable The House of Commons, dated 10 December 1900;—*for*,

COPY "of the CONTRACT, dated 1st day of September 1900, with the ROYAL MAIL STEAM PACKET COMPANY for the conveyance of the WEST INDIA MAILS for the period from the 1st day of July 1900 to the 30th day of June 1905; together with a Copy of the Treasury Minute thereon, dated the 4th day of December 1900."

Treasury Chambers,
10 December 1900.

AUSTEN CHAMBERLAIN.

(*Mr. Austen Chamberlain.*)

*Ordered, by* The House of Commons, *to be Printed*,
10 *December* 1900.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C., and
32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & CO., ROSE STREET, EDINBURGH, and
90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & CO., LIMITED, 104, GRAFTON STREET, DUBLIN.



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Dated 1st September 1900.

# WEST INDIA MAILS.

## HER MAJESTY'S POSTMASTER GENERAL

AND

## THE ROYAL MAIL STEAM PACKET COMPANY.

**Articles of Agreement** under seal made and entered into this 1st day of September 1900 BETWEEN The Most Honourable CHARLES STEWART MARQUESS OF LONDONDERRY K.G. Her Majesty's Postmaster General (who and whose successors in office for the time being are intended to be herein-after included in the term "The Postmaster General") on behalf of Her Majesty of the first part THE ROYAL MAIL STEAM PACKET COMPANY whose principal office is at No. 18 Moorgate Street in the City of London (herein-after called "the Company") of the second part and SPENCER HENRY CURTIS of No. 171 Cromwell Road in the County of London and of No. 23 Rood Lane in the said City of London Esquire and SIR JOSEPH SAVORY of Buckhurst Park Sunning Hill in the County of Berks Baronet M.P. of the third part THESE PRESENTS WITNESS that in consideration of the matters herein-after appearing it is hereby agreed and declared between and by the parties hereto and the Postmaster General (as to the covenants agreements and stipulations herein-after contained on his part) DOTH HEREBY covenant and agree with the Company and the Company (as to the covenants agreements and stipulations herein-after contained on their part) DO HEREBY covenant and agree with the Postmaster General in manner following (that is to say):—

### INTERPRETATION OF TERMS.

1. For all the purposes of these presents the term "mails" shall be understood to comprehend all bags boxes baskets or packages of letters postcards newspapers books printed papers patterns and parcels and every other article which under the Regulations of the Post Office for the time being is transmissible by the post without regard either to the country or place to which they may be addressed or to the country or place in which they may have originated and also all empty bags boxes baskets or other receptacles and all stores and other articles used or to be used in carrying on the Post Office service which shall be sent by to or from any Post Office in any country or place to or from which Mails are required to be conveyed in pursuance of this Agreement. Interpretation of Terms.

The term "Parcel" means a parcel within the meaning of the Post Office (Parcels) Act 1882;

The term "Postal Packet" means any article for the time being in course of transmission by post and includes a parcel;

The term "Mail-ship" means a vessel provided for the conveyance of Mails under this Agreement.



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SERVICES TO BE PERFORMED.

Company to convey Mails to and from and in West Indies on routes stated in First Schedule.

2.—(1.) Subject to the provisions of this Agreement the Company shall and will once in every fortnight during the continuance of this Agreement at their own costs and charges in all respects convey or cause to be conveyed in each direction between the United Kingdom and Colon in the West Indies and between Barbados in the West Indies and such other ports or places in the West Indies as are mentioned in the First Schedule hereto all Mails which the Postmaster General or any of his deputies officers servants or agents shall from time to time require to be conveyed.

(2.) All such Mails shall be conveyed at the respective intervals of time and on the four several routes mentioned in the said First Schedule by means of mail-ships of the character herein-after specified.

Mode of conveyance.

3.—(1.) Subject to the provisions of this Agreement one of the mail-ships shall once in every fortnight put to sea from the port or place of departure on each of the said routes at the day and hour specified in the table set forth in the Second Schedule hereto and therein specified to be applicable to such route or so soon after such day and hour as the Mails are embarked on board such mail-ship and such mail-ship shall proceed on her voyage and shall arrive at and leave the several ports or places of call on the said route and arrive at the port or place of destination on the said route at the respective times specified in the said table or (in the case of departure) so soon thereafter as the Mails are embarked and one of such mail-ships shall on the return voyage in like manner once every fortnight put to sea from the port or place of departure on the said route at the day and hour specified in the table set forth in the said Second Schedule as applicable to such route or so soon after such day and hour as the Mails are embarked on board such mail-ship and such mail-ship shall proceed on her voyage and shall arrive at and leave the several ports or places of call on the said route and arrive at the port or place of destination on such return voyage on the said route at the days and hours specified in the said table or (in the case of departure) so soon thereafter as the mails are embarked.

(2.) Each such mail-ship shall (due regard being had to the requirements of the passenger and goods traffic carried on by the Company by means of such mail-ship) stop at the several places mentioned in the table applicable to the route on which she is employed during the time specified in such table and shall so far as is consistent with this and the other provisions of this Agreement perform her voyage between each two places on the said route in the time specified in such table.

(3.) The several days and hours and times specified in the said tables or such other days hours and times as may be substituted therefor in accordance with the provisions of this Agreement are in this Agreement referred to as the "appointed days hours and times."

Periods of transit.

4.—(1.) Subject to the provisions of this Agreement all Mails to be conveyed under the provisions of this Agreement shall be so conveyed by the Company from the port or place of departure to the port or place of destination on each of the said routes within the following complete and entire periods that is to say:—

| | | | | |
|---|---|---|---|---|
| From | Southampton to Colon | within | 449 | hours. |
| ,, | Colon to Plymouth | ,, | 443 | ,, |
| ,, | Barbados to Demerara | ,, | 39 | ,, |
| ,, | Demerara to Barbados | ,, | 39 | ,, |
| ,, | Barbados to Tobago | ,, | 55 | ,, |
| ,, | Tobago to Barbados | ,, | 61 | ,, |
| ,, | Barbados to St. Thomas | ,, | 92 | ,, |
| ,, | St. Thomas to Barbados | ,, | 83 | ,, |

(2.) Such complete and entire periods are in this Agreement referred to as "periods of transit" and shall be calculated in the manner herein-after specified and shall respectively include all stoppages of the mail-ships on the said several routes.

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5.—(1.) Each period of transit shall be deemed to commence so soon after the time appointed for the departure of the mail-ship or after the completion of the embarkation of the Mails intended to be thereby conveyed whichever shall last happen as having regard to practical considerations the anchor of such mail-ship can be weighed or the mail-ship can be loosed from her moorings and each such period of transit shall be deemed to have ended when the mail-ship has arrived and the delivery of the Mails has commenced or the mail-ship has been anchored or moored in some position at the port or place of destination from which the Mails can be conveniently disembarked. **Calculation of periods of transit.**

(2.) The times of commencement and completion of each period of transit shall be ascertained and recorded and all calculations in connexion therewith shall be made by officers of the Postmaster General in pursuance of arrangements to be from time to time made by him for such purpose and the decision of the Postmaster General as to all questions relating to periods of transit shall be final and conclusive.

6. Should it be deemed by the Postmaster General his officers or agents requisite for the public service that any mail-ship should delay her departure from any port from which the Mails are to be conveyed under this Agreement beyond the time appointed for her departure therefrom the Postmaster General or any of his officers or agents may order such delay (not however exceeding 24 hours) by letter addressed to the master of any such mail-ship or any person acting as such and any such letter shall be deemed a sufficient authority for such detention and in any such case such addition shall be made to the period of transit during which such detention shall take place as the Company may prove to be due to such detention. **Power to delay departure of mail-ships.**

7.—(1.) The Company shall during the continuance of this Agreement (in addition to the services herein-before contracted to be performed by them and without any payment other than the subsidy herein-after specified) convey or cause to be conveyed by means of the mail-ships all Mails which the Postmaster General or any of his officers or agents shall from time to time require to be conveyed between all ports and places from which the mail-ships shall start or at which they shall call or arrive under the provisions of this Agreement or for the purposes of the Company. **Additional conveyance of Mails by Company.**

(2.) The Company shall during the continuance of this Agreement (in addition to the services herein-before contracted to be performed by them and without any payment other than the subsidy herein-after specified) convey by any steamship of the Company performing for their own purposes any service to from or in the West Indies or the Carribean Sea all Mails which the Postmaster General or any of his officers or agents shall from time to time require to be conveyed.

(3.) The Mails shall be conveyed by any such steamship as in this Clause mentioned to and be delivered at any port or place to which such steamship shall sail and for which such mails are intended.

## Character of Mail-ships and Conditions of Mail Service.

8.—(1.) Every mail-ship shall be a good substantial and efficient steam vessel of adequate power and speed and supplied with first rate appropriate steam engines and in all respects suited to the performance of the services herein agreed to be performed within the respective times herein stipulated and shall be provided and kept by the Company seaworthy and in complete repair and readiness to the satisfaction of the Postmaster General. **Company to provide mail-ships of stated capacity and speed.**

(2.) In particular and without prejudice to the generality of the preceding provision each of the mail-ships on the Route No. 1 in the said Schedule specified shall be of not less than 4,000 tons (gross measurement) and of not less than 600 horse power (nominal) and shall maintain throughout every voyage on the said Route No. 1 (exclusive of the several stoppages specified in the Table applicable to such Route) an average rate of speed of not less than 13 knots per hour and the mail-ships on the routes No. 2 No. 3 and No. 4 respectively described in the said Schedule shall be of not less than 1,864 tons (gross measurement) and of not less than 250 horse power (nominal)



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and shall respectively maintain throughout every voyage on the same routes respectively (exclusive of the several stoppages specified in the Tables applicable to such Routes) the respective average rates of speed following (that is to say)—On Route No. 2 an average rate of speed of not less than 10 knots per hour and on Route No. 3 and Route No. 4 respectively an average rate of speed of not less than 8½ knots per hour.

Equipment and manning of mail-ships.

9. Every mail-ship shall be always furnished with all necessary and proper tackle stores boats fuel lamps oil tallow provisions machinery engines anchors cables fire-pumps and all other proper and requisite means of extinguishing fire lightning conductors charts chronometers proper nautical instruments and all other furniture and apparel and whatsoever else may be requisite for equipping such mail-ship and rendering her constantly efficient for the said services and shall be manned with legally qualified and competent officers with appropriate certificates granted pursuant to the Acts in force for the time being relative to the granting certificates to officers in the Merchant Service and also with competent engineers and a sufficient crew of able seamen and other men and with a competent surgeon.

Mail-ships equipment &c. to be subject to inspection.

10. Every mail-ship and the equipment officers engineers and crew of such mail-ship when in any British port shall be subject at all times to the inspection of the Postmaster General or of such other person or persons as he shall at any time authorise to make such inspection.

Power to declare mail-ships unfit.

11. If the Postmaster General shall at any time consider any mail-ship unfit for service under this Agreement he may require the Company to show cause why such mail-ship should not be withdrawn from the service and unless the Company forthwith show cause to the contrary to the satisfaction of the Postmaster General he may declare such mail-ship to be unfit for service under this Agreement and after such declaration shall have been made the Company shall not employ such mail-ship in the performance of this Agreement. In order to determine whether the Postmaster General shall be justified in declaring any mail-ship unfit for service or whether the Company shall be able to show cause to the contrary a special examination may be made of the hull and machinery of any such mail-ship by one or more persons to be selected by the Postmaster-General.

Room for deposit of Mails to be provided on each mail-ship.

12. The Company shall at their own cost provide to the satisfaction of the Postmaster General on each of the mail-ships a separate and convenient room or rooms for the convenient and secure deposit of the Mails under lock and key and the Company shall be responsible for the safe conveyance and delivery of the Mails by means of the mail-ships.

Landing and embarkation of Mails.

13.—(1.) The Company shall at their own cost land and embark the Mails and convey the same to and from the room to be provided for the deposit of the Mails as aforesaid.

(2.) The Company and all officers agents and servants of the Company or of any mail-ship shall at all times punctually attend to the orders and directions of the Postmaster General his deputies officers or agents as to the mode time and place of landing delivering and embarking the Mails and shall at all times protect the Mails to the utmost of their power.

Master of mail-ship to take charge of Mails.

14. The master or commander of every mail-ship shall without any remuneration other than the subsidy herein-after provided to be paid to the Company take charge of the Mails and shall adopt all necessary measures and precautions for the safety of the Mails to the satisfaction of the Postmaster General his officers and agents.

Masters to make declarations &c.

15. Each of such masters or commanders shall make the usual declaration or declarations required or which may hereafter be required by the Postmaster General in such and similar cases and furnish such journals returns and information and perform such services in connexion therewith as the Postmaster General or his agents may require and every such master commander or officer duly authorised by him having the charge of Mails shall himself immediately on the arrival of the mail-ship at any port or place deliver all Mails addressed to or intended for delivery at such port or place

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into the hands of the Postmaster of such port or place or of such other person at such port or place as the Postmaster General shall authorise to receive the same and shall in like manner receive all the return or other Mails to be forwarded in due course.

16. The Company shall at their own cost undertake and make all necessary and proper arrangements relative to quarantine which may be required in respect of the mail-ships.

Quarantine arrangements to be undertaken by Company.

17. The Company shall be responsible for the loss or damage of any Parcel or Registered Postal Packet of any kind conveyed or tendered for conveyance under this Agreement unless such loss or damage be caused or occasioned by Act of God the Queen's enemies pirates restraints of princes rulers or people jettison barratry fire collision or perils or accidents of the sea rivers and steam navigation and in the event of any such loss or damage (except as aforesaid) the Company shall be liable to pay to the Postmaster General in respect of each Parcel or Registered Postal Packet so lost or damaged (subject to the proviso herein-after contained) such sum of money as shall be equal to the amount which may have been awarded and paid by the Postmaster General at his sole option and discretion (and though not under any legal obligation) to the sender or addressee of such Parcel or Registered Postal Packet as compensation for the loss or damage thereof but not in any case exceeding one pound per Postal or two pounds per Registered Postal Packet.

Loss or damage of parcels and registered packets.

18. The Company shall not nor shall any master or commander of any vessel belonging to or chartered or employed by the Company receive or permit to be received on board any such vessel any letter for conveyance other than those contained in Her Majesty's Mails and such letters as are not required by law to pass through the Post Office nor shall the Company or any such master or commander receive or permit to be received on board any vessel any Mails for conveyance on behalf of any British Possession or any Foreign country without the consent of the Postmaster General and the entire postage of all Mails conveyed by any mail-ship shall in all cases belong to the Postmaster General and be absolutely free from all claims or demands whatsoever of or by the Company under or by virtue of this Agreement or otherwise.

Company not to convey Mails except pursuant to Agreement.

19.—(1.) Nothing in this Agreement shall exempt the Company or any mail-ship or other steamship of the Company from the operation of any Act of Parliament Order in Council bye-law or other provision of the law in relation to explosives.

Explosives.

(2.) The Company shall not convey in any mail-ship any article which in the opinion of the Postmaster General is likely to endanger the Mails.

## Modification of Services.

20.—(1.) The Postmaster General may at any time alter the appointed days hours and times on giving to the Company three calendar months' notice in writing of his intention so to do provided such alterations do not necessitate any increase in the respective rates of speed which under the provisions herein-before contained are to be maintained by the respective mail-ships and are made with due regard to the requirements of the passenger and goods traffic carried on by the Company by means of such mail-ships.

Modifications as to times of service.

(2.) In particular and without prejudice to the generality of the preceding provisions the Postmaster General may at any time diminish or increase the appointed time during which any mail-ship shall stop at any port on any route and in such case the period of transit applicable to such route shall be diminished or increased by such time as the Postmaster General or the Company may prove to be fair under the circumstances.



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Provision for substituting Port Castries for Barbados as port of transfer.

21.—(1.) If at any time the Postmaster General shall desire to modify the services hereby agreed to be performed by substituting Port Castries in the Island of St. Lucia for Barbados as the port in the West Indies appointed for the exchange of Mails and for the commencement and termination of the routes specified in the said First Schedule and therein numbered 2 3 and 4 he shall be at liberty so to do on giving six calendar months' notice in writing of such his desire and in such case and from and after the time named for such purpose in such notice Port Castries shall for all the purposes of this Agreement be substituted for the Port of Barbados.

(2.) Notwithstanding the foregoing provisions Port Castries shall not be substituted for Barbados as aforesaid unless there are provided free of expense to the Company suitable space and position in the former harbour for laying down moorings for all the Company's mail-ships to meet to exchange Mails and carry on their passenger and goods traffic and to coal as well as the necessary wharf accommodation and facilities for coaling and other work and a site for such buildings as may be requisite for such work and unless the Company shall be guaranteed by the authorities of the Island of St. Lucia that the Company's moorings and wharf accommodation shall be kept clear for the Company's purposes.

(3.) Any question arising under this clause as to the fulfilment of the conditions upon which Port Castries may be substituted for Barbados as in this clause provided shall be determined by arbitration.

(4.) From and after the substitution of Port Castries for Barbados as aforesaid there shall be substituted for the respective periods of transit by this Agreement prescribed the following periods of transit that is to say :—

From Southampton to Colon within 449 hours.
From Colon to Plymouth within 445 hours.
From Port Castries to Demerara within 58 hours.
From Demerara to Port Castries within 57 hours.
From Port Castries to Tobago within 55 hours.
From Tobago to Port Castries within 57 hours.
From Port Castries to St. Thomas within 70 hours.
From St. Thomas to Port Castries within 65 hours.

Power to modify services.

22.—(1.) If at any time or times the Postmaster General shall desire to modify (otherwise than as aforesaid) the services hereby agreed to be performed (as for example to increase or decrease the frequency of the conveyance of the Mails between any of the ports or places to or from which the Mails are to be conveyed under this Agreement or to extend the conveyance of the Mails to any other ports or places not specified in this Agreement or to discontinue the conveyance of such Mails to or from any port or place specified in this Agreement) he shall be at liberty so to do on giving reasonable notice to the Company and from and after the expiration of any such notice the modified services thereby required to be performed shall be accordingly performed by the Company in lieu of the services hereby agreed to be performed and in any and every such case the amount to be paid to the Company in addition to the subsidy herein-after specified or the amount to be deducted by the Postmaster General from the said subsidy having regard to all circumstances relating to any such modification shall be such sum of money as may be agreed upon between the Postmaster General and the Company or failing such agreement as shall be determined by arbitration.

(2.) The particular days times and hours of departure from and arrival at any ports or places or of other services (if any) which may be appointed under this Clause shall for the time being be deemed to be the days times and hours of departure and arrival of the mail-ships and of other services under this Agreement and shall be observed and kept by the Company accordingly.

Modification of tables and saving Agreement.

23.—(1.) If any such change as in the last three preceding clauses contemplated is made the several tables contained in the Second Schedule hereto shall be modified and amended in such manner as may be necessary consistently with the performance of the respective services within the periods of transit

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in that behalf specified in this Agreement and if the Postmaster General and the Company shall differ as to the modifications and amendments which shall be necessary as aforesaid the questions in difference shall be referred to arbitration.

(2.) Save and except as in this Agreement expressly provided none of the provisions of this Agreement shall be in anywise altered prejudiced or affected by or by reason of any such changes as in this and the last three preceding clauses are contemplated.

### Admiralty Clauses.

Admiralty clauses.

24. During the continuance of this Agreement the several stipulations and agreements specified in the Third Schedule hereto shall be binding on the Company.

Power to Admiralty to purchase or charter mail-ships.

25. In the event of the Admiralty at any time during the continuance of this Agreement considering it necessary for the public interest to purchase under the power in that behalf contained in the Third Schedule hereto any mail-ship for the time being employed or intended to be employed under this Agreement or to charter the same exclusively for Her Majesty's Service the services hereby contracted to be performed shall if possible be performed by other steam vessels to be provided by the Company to the satisfaction of the Postmaster General and in the event of the Company in consequence of any such purchase or chartering as aforesaid being unable wholly or in part to perform such services the subsidy herein-after mentioned shall cease to be paid or (as the case may be) there shall be paid to the Company instead of such subsidy such annual sum of money as shall be agreed upon between the Postmaster General and the Company or in case of difference shall be determined by arbitration.

### Subsidy and Deductions.

Subsidy.

26. In consideration of the covenants and agreements herein contained and on the part of the Company to be observed and performed and of the due and faithful performance by the Company of all the services under this Agreement there shall be payable to the Company during the continuance of this Agreement (out of such aids or supplies as may from time to time be appropriated by Parliament for that purpose) a yearly subsidy or sum after the rate of 80,000*l.* per annum or (in the event of any such default or failure as herein-after mentioned) so much of the said subsidy or sum as shall remain payable in respect of any year after making such deductions therefrom (if any) as herein-after in that behalf mentioned in respect of any such default or failure.

Payments or deductions.

27. There shall be forfeited and paid by the Company to the Postmaster General the following sums in the following events that is to say—

(1.) If the Company shall fail to commence the performance of the services hereby agreed to be performed on the 1st day of July 1900 or on such subsequent day as the Postmaster General may appoint the Company shall forfeit and pay the sum of 100*l.* for every complete period of 24 hours which shall elapse before the Company shall commence the performance of such services.

Provided that—

(*a*) the amount which shall become payable by the Company in respect of such default as aforesaid shall not in the aggregate exceed the sum of 20,000*l.*; and

(*b*) the payment by the Company of the aforesaid amount shall not prejudice the right of the Postmaster General to insist on any payment or deduction to which he may be entitled in respect of the same default under the provisions herein-after contained.

(2.) On each occasion when the Company shall fail to provide at any port or place on any route in the First Schedule to this Agreement specified a mail-ship of such character as is stipulated by this Agreement ready to put to



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sea on and at the appointed day and hour or if at any time such a mail-ship shall not actually put to sea and proceed on her voyage at the appointed time then and so often as any such default shall happen the Company shall forfeit and pay the sum of 500*l.* and also the further sum of 100*l.* for every successive 24 hours which shall elapse until such mail-ship actually proceeds to sea on her voyage in the performance of this Agreement.

Provided that—

(*a*) where a mail-ship of the character stipulated has been lost or seriously damaged the Company shall be at liberty to substitute any suitable vessel;

(*b*) the aggregate amount of the sums forfeited and paid or deducted under this clause in respect of any one voyage shall never exceed a rateable proportion of the said yearly subsidy or sum of 80,000*l.* such rateable proportion being estimated according to the mileage of the voyage in respect of which such default shall have been made compared with the total mileage of all the voyages contracted to be performed during the current year.

(3.) On each occasion when the Mails shall not be conveyed between the several ports or places of departure and destination herein-before mentioned within the periods of transit respectively prescribed by this Agreement the Company shall forfeit and pay a sum of 25*l.* for every complete period of 24 hours by which the time actually occupied in the conveyance of the Mails shall have exceeded the period of transit respectively prescribed as aforesaid in that behalf. Provided always that no such sum as in this sub-clause mentioned shall be forfeited and paid or deducted if the Company shall prove to the satisfaction of the Postmaster General that such failure arose from a cause or causes altogether beyond their control.

Deductions to be considered as stipulated damages.

28. Each and all of the said several sums of money herein-before stipulated to be paid by the Company to the Postmaster General in the event of failure or default of the Company as aforesaid shall be due and payable as stipulated ascertained or liquidated damages and not by way of penalty and although no damage or loss shall have been sustained by reason or in consequence of such failure or default and such sum or sums shall at the option and discretion of the Postmaster General be either deducted from any moneys then payable or which may thereafter become payable to the Company on account of the said subsidy as herein provided or the payment thereof may be enforced as a debt to Her Majesty with full costs of suit and the making of any such deduction or the payment by or the recovery from the Company of any such sum shall in no case prejudice or affect the right of the Postmaster General to treat such failure or default of the Company in respect whereof such sum is deducted paid or recovered as a breach of this Agreement.

Subsidy payable quarterly.

29. All accounts in relation to the said yearly subsidy and the deductions therefrom shall be made out and settled quarterly up to and as soon as conveniently may be after the 31st day of March the 30th day of June the 30th day of September and the 31st day of December in each year and the amount or residue which shall be justly due to the Company on each such quarterly account shall be paid by the Postmaster General at the General Post Office London out of such aids or supplies as aforesaid upon the settlement of such accounts and for the purposes of such accounts the said yearly subsidy shall be deemed to accrue from day to day subject to the liability of the same to the several deductions aforesaid and all such payments respectively shall be received by the Company in full satisfaction and discharge of all claims and demands by them for or on account of the services hereby contracted to be performed and for and on account of all and every other the covenants and agreements herein contained and on the part of the Company to be kept observed and performed or any damage losses or expenses which may be sustained by the Company in respect thereof.

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## Term of Agreement and Incidental Provisions.

30. This Agreement shall be deemed to have come into operation on the 1st day of July 1900 and shall continue in force until the 30th day of June 1905 inclusive and shall then determine if notice in writing to that effect shall have been given 24 calendar months previously to the said last-mentioned date either to the Company by the Postmaster General or to the Postmaster General by the Company and if not so determined this Agreement shall continue in force after such last-mentioned date until the expiration of a like notice to be given for the like period of 24 calendar months. Commencement and duration of Agreement.

31.—(1.) If on the determination of this Agreement any mail-ship shall or ought to have started on any voyage in conformity with this Agreement such voyage shall be continued and performed and the Mails be delivered and embarked during and at the termination of the same and all the provisions of this Agreement shall be observed as if this Agreement had remained in force with regard to any such mail-ship and services and with respect to such mail-ship and services this Agreement shall be considered as having terminated when such mail-ship shall have reached her port or place of destination and such services shall have been performed. Voyages commenced at expiration of Agreement to be completed.

(2.) In respect of any such voyage as in this clause mentioned the Company shall not be entitled to receive any payment or compensation over and above the subsidy payable in accordance with the provisions of this Agreement on the day when this Agreement (otherwise than as to any such voyage) determines.

## Supplemental Provisions.

32. The Postmaster General may from time to time delegate any of the powers vested in him by virtue of these presents to such person or persons as he shall think fit. Delegation of powers.

33.—(1.) Any notice to determine this Agreement shall if given by the Postmaster General be served on or sent by post to the Company at their principal office or last known office in London and any such notice if given by the Company shall be under the common seal of the Company and shall be sent by post to the Secretary of the Post Office at the General Post Office London. Notices.

(2.) All notices or directions (other than any notice to determine this Agreement) which the Postmaster General his officers agents or others are hereby authorised to give to the Company their officers servants or agents may at the option of the Postmaster General his officers agents or others be delivered or sent by post to the master of any mail-ship or any other officer or agent of the Company in charge or management of such mail-ship or be left at or forwarded by post to any office of the Company in London or any other place.

34. The Company shall not assign underlet or dispose of this Agreement or any part thereof without the consent of the Postmaster General signified by an instrument in writing. Agreement not to be assigned.

35. In case of any breach of this Agreement or any covenant or thing therein contained on the part of the Company their officers agents or servants it shall be lawful for the Postmaster General if he should think fit and notwithstanding there may or may not be any former breach of this Agreement by an instrument in writing to determine this Agreement without any previous notice to the Company or their agents and the Company shall not be entitled to any compensation in respect of any such determination and such determination shall not deprive the Postmaster General of any right or remedy which he would otherwise be entitled to by reason of such breach or any prior breach of this Agreement. Determination of Agreement on breach.



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Arbitration.

36. All matters which in pursuance of the provisions herein contained are to be determined by arbitration shall be referred to two arbitrators (one to be appointed by the Postmaster-General and one to be appointed by the Company) or their umpire and every or any such reference shall with regard to the mode and consequences thereof and in all other respects be made in conformity with and pursuant to the provisions in that behalf contained in the Arbitration Act 1889 or any then subsisting statutory re-enactment or modification thereof.

No Member of Parliament to benefit by Agreement.

37. In pursuance of the provisions contained in an Act of Parliament passed in the 22nd year of the reign of King George the Third intituled "An Act for restraining any person concerned in any contract commission "or Agreement made for the Public Service from being elected or sitting "and voting as a member of the House of Commons" no member of the House of Commons shall be admitted to any share or part of this Agreement or to any benefit to arise therefrom contrary to the true intent and meaning of the said Act.

Schedules to be part of Agreement.

38. The Schedules to this Agreement shall be deemed to be part of this Agreement in all respects as if the same had been incorporated therein.

Agreement subject to approval of House of Commons.

39. This Agreement shall not be binding until it has been approved by resolution of the House of Commons.

BOND.

Company and sureties bind themselves in 20,000*l*. for due performance of Agreement.

40. And lastly for the due and faithful performance of all and singular the covenants stipulations conditions provisoes clauses articles and agreements herein and in the Schedules hereto contained which on the part and behalf of the Company are or ought to be observed performed fulfilled and kept the Company and the said Spencer Henry Curtis and Sir Joseph Savory do hereby bind themselves jointly and severally and each and any two of them and their respective successors heirs executors and administrators jointly and severally unto our Sovereign Lady the Queen in the sum of 20,000*l*. of lawful money of the United Kingdom to be paid to our said Lady the Queen Her heirs and successors by way of stipulated or ascertained damages hereby agreed upon between the Postmaster General and the Company in case of the failure on the part of the Company in the due execution of this Agreement or any part thereof.

In witness whereof the said Postmaster General and the said Spencer Henry Curtis and Sir Joseph Savory have hereunto set their hands and seals and the Company have caused their Common Seal to be hereunto affixed the day and year first above written.

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# The SCHEDULES herein-before referred to.

## THE FIRST SCHEDULE.

### Routes of Mail-ships.

*Route No.* 1.

Once in every fortnight from Southampton to Colon calling at Barbados Jacmel and Jamaica and back (on the return voyage) from Colon to Plymouth calling at Jamaica Jacmel and Barbados.

*Route No.* 2.

Once in every fortnight from Barbados to Demerara direct and back (on the return voyage) from Demerara to Barbados direct.

*Route No.* 3.

Once in every fortnight from Barbados to Tobago calling at St. Vincent Grenada and Trinidad and back (on the return voyage) from Tobago to Barbados calling at Trinidad Grenada and St. Vincent.

*Route No.* 4.

Once in every fortnight from Barbados to St. Thomas calling at St. Lucia Martinique Dominica Guadaloupe Montserrat Antigua Nevis and St. Kitts and back (on the return voyage) from St. Thomas to Barbados calling at St. Kitts Nevis Antigua Montserrat Guadaloupe Dominica Martinique and St. Lucia.

## THE SECOND SCHEDULE.

### Table No. 1.—Applicable to Route No. 1.

*Once every Fortnight.*

| Places. | Arrive. | Depart. | Distance in Miles. | Steaming. | | Stops. | | Time from Southampton. | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Days. | Hours. | Days. | Hours. | Days. | Hours. |
| Southampton - | - - - | Wednesday 6 p.m. | — | — | — | — | — | — | — |
| Barbados - - | Monday 8 a.m. | Monday 5 p.m. | 3,635 | 11 | 14 | — | 9 | 11 | 14 |
| Jacmel - - | Thursday 9 a.m. | Thursday 11 a.m. | 812 | 2 | 16 | — | 2 | 14 | 15 |
| Jamaica - - | Friday 7 a.m. | Saturday 5 p.m. | 255 | — | 20 | 1 | 10 | 15 | 13 |
| Colon - - | Monday 11 a.m. | - - - | 550 | 1 | 18 | 11 | 23 | 18 | 17 |
| | | *Return Voyage.* | | | | | | | |
| Colon - - | - - - | Saturday 10 a.m. | — | — | — | — | — | 30 | 16 |
| Jamaica - - | Monday 6 a.m. | Tuesday 2 p.m. | 550 | 1 | 20 | 1 | 8 | 32 | 12 |
| Jacmel - - | Wednesday 10 a.m. | Wednesday 2 p.m. | 255 | — | 20 | — | 4 | 34 | 16 |
| Barbados - | Saturday 4 a.m. | Saturday 5 p.m. | 812 | 2 | 14 | — | 13 | 37 | 10 |
| Plymouth - | Wednesday 9 p.m. | - - - | 3,513 | 11 | 4 | — | — | 49 | 3 |



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## Table No. 2.—Applicable to Route No. 2.

*Once every Fortnight.*

| Places. | Arrive. | Depart. | Distance in Miles. | Steaming. | | Stops. | | Time from Southampton | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Days. | Hours. | Days. | Hours. | Days. | Hours |
| Barbados - - | - - - | Monday 3 p.m. | — | — | — | — | — | 11 | 21 |
| Demerara - - | Wednesday 6 a.m. | - - - | 390 | 1 | 15 | 8 | 4 | 13 | 12 |
| | | *Return Voyage.* | | | | | | | |
| Demerara - - | - - - | Thursday 10 a.m. | — | — | — | — | — | 21 | 16 |
| Barbados - - | Saturday 1 a.m. | - - - | 390 | 1 | 15 | — | — | 23 | 7 |

## Table No. 3.—Applicable to Route No. 3.

*Once every Fortnight.*

| Places. | Arrive. | Depart. | Distance in Miles. | Steaming. | | Stops. | | Time from Southampton. | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Days. | Hours. | Days. | Hours. | Days. | Hours. |
| Barbados - | - - - | Monday 8 p.m. | — | — | — | — | — | 12 | 2 |
| St. Vincent - | Tuesday 6 a.m. | Tuesday 8 a.m. | 105 | — | 10 | — | 2 | 12 | 13 |
| Grenada - - | „ 6 p.m. | „ 8 p.m. | 84 | — | 10 | — | 2 | 13 | — |
| Trinidad - - | Wednesday 7 a.m. | Wednesday 5 p.m. | 94 | — | 11 | — | 10 | 13 | 13 |
| Tobago - - | Thursday 3 a.m. | - - - | 82 | — | 10 | 6 | 15 | 14 | 9 |
| | | *Return Voyage.* | | | | | | | |
| Tobago - - | - - - | Wednesday 6 p.m. | — | — | — | — | — | 21 | 0 |
| Trinidad - - | Thursday 4 a.m. | Thursday 5 p.m. | 82 | — | 10 | — | 13 | 21 | 10 |
| Grenada - - | Friday 7 a.m. | Friday 10 a.m. | 94 | — | 14 | — | 3 | 22 | 13 |
| St. Vincent - | „ 7 p.m. | „ 10 p.m. | 84 | — | 9 | — | 3 | 23 | 1 |
| Barbados - - | Saturday 7 a.m. | - - - | 105 | — | 9 | — | — | 23 | 13 |

## Table No. 4.—Applicable to Route No. 4.

*Once every Fortnight.*

| Places. | Arrive. | Depart. | Distance in Miles. | Steaming. | | Stops. | | Time from Southampton. | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Days. | Hours. | Days. | Hours. | Days. | Hours |
| Barbados - | - - - | Monday 5 p.m. | — | — | — | — | — | 11 | 23 |
| St. Lucia - - | Tuesday 7 a.m. | Tuesday 2 p.m. | 108 | — | 14 | — | 7 | 12 | 13 |
| Martinique - | „ 7 p.m. | „ 9 p.m. | 45 | — | 5 | — | 2 | 13 | 1 |
| Dominica - | Wednesday 2 a.m. | Wednesday 4 a.m. | 49 | — | 5 | — | 2 | 13 | 8 |
| Guadaloupe - | „ 9 a.m. | „ 11 a.m. | 53 | — | 5 | — | 2 | 13 | 15 |
| Montserrat - | „ 5 p.m. | „ 7 p.m. | 53 | — | 6 | — | 2 | 13 | 23 |
| Antigua - - | Thursday 2 a.m. | Thursday 11 a.m. | 40 | — | 7 | — | 9 | 14 | 8 |
| Nevis - - | „ 5 p.m. | „ 6 p.m. | 49 | — | 6 | — | 1 | 14 | 23 |
| St. Kitts - | „ 8 p.m. | „ 10 p.m. | 11 | — | 2 | — | 2 | 15 | 2 |
| St. Thomas - | Friday 1 p.m. | - - - | 150 | — | 15 | 4 | 7 | 15 | 19 |
| | | *Return Voyage.* | | | | | | | |
| St. Thomas - | - - - | Tuesday 8 p.m. | — | — | — | — | — | 20 | 2 |
| St. Kitts - | Wednesday 2 p.m. | Wednesday 4 p.m. | 150 | — | 18 | — | 2 | 20 | 20 |
| Nevis - | „ 6 p.m. | „ 7 p.m. | 11 | — | 2 | — | 1 | 21 | 0 |
| Antigua - - | Thursday 1 a.m. | Thursday 10 a.m. | 49 | — | 6 | — | 9 | 21 | 7 |
| Montserrat - | „ 3 p.m. | „ 4 p.m. | 40 | — | 5 | — | 1 | 21 | 21 |
| Guadaloupe - | „ 9 p.m. | „ 10 p.m. | 53 | — | 5 | — | 1 | 22 | 3 |
| Dominica - | Friday 3 a.m. | Friday 4 a.m. | 53 | — | 5 | — | 1 | 22 | 9 |
| Martinique - | „ 9 a.m. | „ 10 a.m. | 49 | — | 5 | — | 1 | 22 | 15 |
| St. Lucia - | „ 3 p.m. | „ 5 p.m. | 45 | — | 5 | — | 2 | 22 | 21 |
| Barbados - | Saturday 7 a.m. | - - - | 108 | — | 14 | — | — | 23 | 13 |

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## THE THIRD SCHEDULE.

1. In this Schedule the expression "The Admiralty" means the Commissioners for executing the Office of Lord High Admiral of the United Kingdom of Great Britain and Ireland. Definition of the term "The Admiralty."

2.—(1.) The Company shall when and so often as they or the masters or commanders of the mail-ships shall be required in writing so to do by the Admiralty or by the Secretary of State for the Colonies or by any officers or agents acting under their authority (such writing to specify the rank or description of the person or persons to be conveyed and the accommodation to be provided for him or them) receive provide for victual and convey between any of the ports or places between which any of the mail-ships are to proceed in the performance of this Agreement Government passengers.

(*a*) Any number of naval military or civil officers in the service of Her Majesty (including officers in the service of any Colonial Government) not exceeding eight in any one ship with or without their wives and children as first-class cabin or chief cabin passengers (together with their servants male and female who are to have the same accommodation as that provided for the servants of other passengers or of officers of the Company) and

(*b*) Any number of warrant officers or non-commissioned officers Class XVI. of the Army warrant officers or colour-sergeants of the Royal Marines or chief petty officers of the Royal Navy not exceeding four in any one ship with or without their wives and children as fore-cabin or second-class passengers and also

(*c*) Any number of seamen marines soldiers or artificers in Her Majesty's Service not exceeding ten in any one ship as third-class passengers to be always provided with proper accommodation below deck.

(2.) The Company shall not under this stipulation be required to convey any passenger suffering from any infectious disease nor an insane person unless under the charge of suitable persons to look after his safety nor any person from a place carriage of such persons from which will put the mail-ship or any other vessel of the Company with which she may connect in any quarantine difficulty at ports of call or destination.

3.—(1.) The passengers who shall be conveyed in pursuance of the last preceding clause (who are herein-after designated "Government passengers") with their families shall be treated in no respect whether as regards food cabin or other accommodation or aught else in a way inferior to that in which ordinary passengers of the same class are treated or to that required by the Regulations of Her Majesty's Transport Service. The messing of the second-class and victualling of the third-class naval adult passengers shall include in each day one half gill of spirits. Their accommodation.

(2.) The several classes of passengers conveyed as aforesaid shall mess in separate places and medical attendance medicine and medical comforts mess utensils and fittings cooking utensils articles for table use and mess places fuel lights requisite articles of bedding and all other necessaries shall be provided for them in like manner as for ordinary passengers of the like classes respectively.

4. The passage money for Government passengers and their families and servants respectively shall unless otherwise agreed between the Admiralty and the Company be the same as that charged by the Company for ordinary passengers of the same class (except that inter-colonially third-class passengers shall be paid for at two-fifths of the first-class rate for ordinary passengers) and shall include all the particulars mentioned in the last preceding clause and if and whenever any alteration of rates for ordinary passengers shall be made by the Company the Admiralty shall be immediately apprised of such alteration. Passage money.



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Provided nevertheless as follows :—

Extras for sick, &c.

(*a.*) Payment shall be made to the Company in case of sickness of second and third-class passengers at 2*s.* 6*d.* per day for saloon diet and at ordinary passenger rates for wine brandy and other medical comforts or superior accommodation when required and duly certified on Form No. 111.

Victualling when detained on board by quarantine.

(*b.*) When any Government passengers who are conveyed at the public expense are obliged to remain on board the Company's mail-ships on account of any quarantine regulations the Company shall be entitled to charge and be paid at the rate of 10*s.* per diem for victualling all first-class passengers and 5*s.* per diem for all second-class passengers and 2*s.* per diem for all third-class passengers.

Returns to be furnished.

5. Returns of the embarkation and disembarkation of all Government passengers shall be furnished to the Director of Transports or to the Governor of the Colony in whose service such passengers or any of them shall be (as the case may be) immediately after the departure and arrival of each mail-ship.

Payments how made.

6. Payments for passage money for Government passengers shall be applied for by invoices according to a form to be obtained from the office of the Director of Transports or from such Colonial Governor as aforesaid (as the case may be) and shall be made by the Admiralty or by such Colonial Governor as aforesaid (as the case may be) only upon such applications and upon the production of the orders for the passage together with a certificate under the hand of the commanding officer specifying the number of the third-class passengers (men women and children) conveyed with the ages and sexes of the latter and stating the periods during which they have been respectively regularly supplied while on board with provisions and also of a certificate under the hand of each first and second-class passenger of his or her having been landed at the place of destination and of his or her having been properly accommodated and messed during the voyage and specifying the dates from and to which they were so messed computed from the first to the last dinner meal.

Baggage.

7.—(1.) The Company shall convey for every Government passenger free of charge the quantity of baggage (whether such quantity shall be estimated or ascertained by bulk or weight) to which he is entitled under the regulations of Her Majesty's Service for the time being in force and freight shall be payable for any extra baggage of a Government passenger beyond this quantity after the same rate as the freight payable according to the Regulations of the Company for the time being for extra baggage of an ordinary passenger of the same class.

(2.) A baggage certificate in the form hitherto used shall be obtained from each Government passenger and shall accompany any claim for freight of extra baggage and separate claims for such freights shall be forwarded with the claims for passage money but in no case shall any claim be made on Her Majesty's Government (including in that expression any Colonial Government as aforesaid) for conveyance of baggage in excess of the aforesaid Government Regulations but the same must be paid by the passengers themselves.

Wives and families.

8. The passage money for the wives families and servants of commissioned and civil officers when not ordered to be conveyed at the public expense shall be paid to the Company by the officers themselves.

Officers in Her Majesty's Service to have preference to other passengers.

9. In all cases where an officer in the naval military or civil service of Her Majesty or in the service of any Colonial Government who may not be entitled to a passage at the public expense shall require a passage on board any mail-ship the Company shall be bound when they have room in such mail-ship to provide a passage for such officer in preference to any non-official passenger not already booked and shall charge no higher rate for such passage than is chargeable for an ordinary passenger.

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10.—(1.) The Company shall receive on board each of the mail-ships and shall convey on behalf of the Admiralty— **Admiralty packages to be conveyed.**

(*a*) any small packages which may be ordered for conveyance and also

(*b*) (on receiving from the British naval officer in command of any naval station two days' previous notice) any naval or other stores not exceeding at any one time in any one mail-ship 10 tons weight or 15 tons of 40 cubic feet each in measurement and

(2.) shall convey and deliver such shall packages and stores at lowest rates of freight charged by the Company for private goods of a similar character or description and the Company shall give immediate notice to the Admiralty of any alteration in such rates of freight and shall in all cases be responsible for the custody and safe and speedy delivery of such packages and stores.

(3,) The Company shall nevertheless be exempt from the provisions of this clause when any quarantine difficulty is likely to arise in consequence of such circumstances as are mentioned in clause 2 of this Schedule.

11. The Admiralty may at any time during the continuance of this Agreement if they shall consider it necessary for the public interest purchase all or any of the mail-ships at a valuation or may charter the same exclusively for Her Majesty's Service at a rate of hire to be mutually fixed and agreed on by them and the Company or in case of difference to be determined by arbitration and every or any difference as to the amount of valuation or hire or rate of hire so to be paid shall be determined by arbitration in manner herein-before provided and the Admiralty in the case of hiring any such mail-ship shall return the same to the Company in the same state and condition as the same was in at the time of any such hiring reasonable wear and tear excepted and if any difference shall arise upon that point the same shall be determined by arbitration in manner herein-before provided. **Power to Admiralty to purchase or charter mail-ships.**

**Signed sealed and delivered** by the before-named Charles Stewart Marquess of Londonderry K.G. Her Majesty's Postmaster General in the presence of } LONDONDERRY.

Seal of Her Majesty's Postmaster General.

H. CROOK
Valet
Wynyard Park
Stockton-on-Tees.

**The Common Seal** of the Royal Mail Steam Packet Company was hereunto affixed in the presence of } By Order of the Court of Directors.

Common Seal of the Royal Mail Steam Packet Company.

J. M. LLOYD
Secretary.

**Signed sealed and delivered** by the before-named Spencer Henry Curtis in the presence of } SPENCER H. CURTIS.

L.S.

JOHN MASH
Clerk
The Royal Mail Steam Packet Co.
18 Moorgate Street.

**Signed sealed and delivered** by the before-named Joseph Savory in the presence of } JOSEPH SAVORY.

L.S.

JOHN MASH
(as above).



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# WEST INDIA MAIL SERVICE.

## Treasury Minute dated 4th December 1900.

My Lords have before them the contract, dated the 1st September 1900, with the Royal Mail Steam Packet Company, for the conveyance of the West India Mails, for the period from the 1st July 1900 to the 30th June 1905.

The existing contract with that Company, dated 24th May 1895, provided for a service of 13 knots an hour, on the main line between Southampton to Barbados, Jacmel, Jamaica, and Colon, and back to Plymouth, with 10 knot branch services from Barbados, to (i) Demerara, (ii) St. Vincent, Grenada, Trinidad, and Tobago; and (iii) St. Lucia and the Leeward Islands. The subsidy payable under the contract was 80,000*l.* per annum. The contract was for five years certain with power to either side to determine it at any time thereafter on giving 24 months' notice.

Notice was given to the Company to terminate the existing contract on the 30th June 1900, and alternative tenders for various services were invited by public advertisement. The only tenders received in reply were from the Royal Mail Company, and were to the following effect: —

| Royal Mail Steam Packet Company's Tender. | Routes. | | | | Subsidy at 13 Knots on Main Line. | Subsidy at 14 Knots* between England and Barbados. | Subsidy at 14 Knots* between England and Jamaica (call at Jacmel omitted). | Remarks. |
|---|---|---|---|---|---|---|---|---|
| | Main Lines. (1.) | Branches. (2.) | (3.) | (4.) | | | | |
| | | | | | £ | £ | £ | |
| A. Service on present lines. | Southampton, Barbados, Jacmel, Jamaica, Colon, and back to Plymouth. | Barbados to Demerara and back. | Barbados, St. Vincent, Grenada, Trinidad, Tobago, and back. | Barbados, St. Lucia, Martinique, Dominica, Guadeloupe, Montserrat, Antigua, Nevis, St. Kitts, St. Thomas, and back. | 80,000 (present subsidy). | 87,000 | 90,000 | 650*l.* additional if call at Jacmel omitted. |
| B. Trinidad placed on main line. | Southampton, Barbados, Trinidad, Jacmel, Jamaica, Colon, and back to Plymouth. | Do. | Do. | Do. | 82,000 | 90,000 | 95,500 | 600*l.* additional if call at Jacmel omitted. |
| C. Same as B., except for transposition of Tobago and Trinidad. | Do. | Do. | Barbados, St. Vincent, Grenada, Tobago, Trinidad, and back. | Do. | 81,500 | 89,500 | 95,000 | Do. |
| D. Jamaica omitted. | Southampton, Barbados, Trinidad, Colon, and back to Plymouth. | Do. | Same as A. and B. | Do. | 90,000 | 100,000 | — | |
| E. Same as D., except for transposition of Tobago and Trinidad. | Do. | Do. | Same as C. | Do. | 89,500 | 99,500 | — | |

| | Gross Tonnage. | Nominal Horse Power. |
|---|---|---|
| Vessels to be employed— | | |
| On main lines, not less than | 4,000 tons | Not less than 600 |
| On branch lines " | 1,864 tons | " 250 |

* For a speed of 14½ knots between Southampton and Barbados 2,500*l.* must be added to the sums given in these columns.

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My Lords, after learning the views of the Postmaster General upon the various tenders, and having received the concurrence of the Secretary of State for the Colonies, came to the conclusion that the interests of this country, as well as of the Colonies as a whole, would be best served by the acceptance of tender A. at 80,000*l.* a year for five years, and for a speed of 13 knots, which is identical with the present contract.

The West Indian Colonies will, as heretofore, contribute to the cost of the Mail Service, but the contribution of Jamaica will be diminished in proportion to the amount (approximately one-half) of mails diverted to the direct fruit service between this country and the colony.

The Government of Trinidad expressed a desire that the route might be altered, so as to bring Trinidad upon the main line. It was found, however, that to avoid seriously delaying mails to Jamaica, it would be necessary to omit the call at Jacmel, and to accelerate the speed of the service up to 14 knots an hour, costing an additional 15,000*l.* a year, and even then the mails would arrive five hours later at Jamaica. The additional charge was regarded as being more than the circumstances warrant. A new contract has accordingly been made on the old lines, leaving open for subsequent consideration, the wishes of the Trinidad Government.

My Lords approve, and direct that a copy of this Minute be laid before Parliament.

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POST OFFICE (WEST INDIA MAIL CONTRACT).

COPY of the CONTRACT, dated 1st day of September 1900, with the ROYAL MAIL STEAM PACKET COMPANY for the conveyance of the WEST INDIA MAILS for the period from the 1st day of July 1900 to the 30th day of June 1905; together with a copy of the Treasury Minute thereon, dated the 4th day of December 1900.

(*Mr. Austen Chamberlain.*)

*Ordered by*, The House of Commons, *to be Printed*,
10 *December* 1900.

[*Price* 2½*d.*]

386.—SESS. 2.

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# PUBLIC INCOME AND EXPENDITURE.

YEAR ENDED 31ST MARCH 1900.

AN ACCOUNT of the GROSS PUBLIC INCOME and EXPENDITURE in the Year ended the 31st day of March 1900; together with the BALANCES in the EXCHEQUER at the Commencement and at the Termination of the Year, and the Amounts received into or issued from the EXCHEQUER in respect of FUNDED and UNFUNDED DEBT Created or Redeemed in the said Year.

Treasury Chambers,
27 April 1900.

R. W. HANBURY.

*(Presented pursuant to Act 38 & 39 Vict. c. 45, s. 4.)*

*Ordered, by* The House of Commons, *to be Printed,*
27 *April* 1900.

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1900.

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YEAR ENDED 31ST MARCH 1900.

## Part I.—AN ACCOUNT of the PUBLIC INCOME and EXPENDITURE of the UNITED KINGDOM of GREAT BRITAIN and IRELAND,

In the Year ended the 31st March 1900, prepared in compliance with Section 4 of the Sinking Fund Act, 1875 (38 & 39 Vict. c. 45).

### INCOME.

| | £. s. d. | £. s. d. |
|---|---|---|
| Customs | | 23,800,000 – – |
| Excise | | 32,100,000 – – |
| Estate, &c. Duties | | 14,020,000 – – |
| Stamps (excluding Fee, &c. Stamps) | | 8,500,000 – – |
| Land Tax | 790,000 – – | |
| House Duty | 1,670,000 – – | |
| | | 2,460,000 – – |
| Property and Income Tax | | 18,750,000 – – |
| Post Office | | 13,300,000 – – |
| Telegraph Service | | 3,350,000 – – |
| Crown Lands (net) | | 450,000 – – |
| Receipts from Suez Canal Shares and Sundry Loans | | 834,092 18 7 |
| Miscellaneous | | 2,275,901 15 8 |
| Total Income £. | | 119,839,904 14 3 |
| Excess of Expenditure over Income in the Year ended 31st March 1900 | | 13,882,502 5 5 |
| £. | | 133,722,406 19 8 |

### EXPENDITURE.

| | £. s. d. | £. s. d. |
|---|---|---|
| **I.—CONSOLIDATED FUND SERVICES.** | | |
| NATIONAL DEBT SERVICES: | | |
| A.—Permanent or Fixed Annual Charge: | | |
| Funded Debt: | | |
| Interest | 15,242,192 4 4 | |
| Terminable Annuities | 7,290,490 14 8 | |
| Unfunded Debt | 272,577 10 6 | |
| Management of Debt | 174,863 18 2 | |
| New Sinking Fund | 19,875 12 4 | |
| | | 23,000,000 – – |
| B.—Outside the Fixed Annual Charge: | | |
| Unfunded Debt | - - - | 216,657 6 3 |
| OTHER CONSOLIDATED FUND SERVICES: | | |
| Civil List | 409,059 19 4 | |
| Annuities and Pensions | 272,868 13 10 | |
| Salaries and Allowances | 78,896 14 10 | |
| Courts of Justice | 518,654 5 8 | |
| Miscellaneous Charges | 305,329 18 11 | |
| | | 1,584,809 12 7 |
| PAYMENTS TO LOCAL TAXATION ACCOUNT | - - - | 1,149,940 – 10 |
| **II. SUPPLY SERVICES.** | | |
| Army and Ordnance Factories | 43,600,000 – – | |
| Navy | 26,000,000 – – | |
| Civil Services | 22,530,000 – – | |
| Customs and Inland Revenue Departments | 2,800,000 – – | |
| Post Office | 8,480,000 – – | |
| Telegraph Service | 3,601,000 – – | |
| Packet Service | 760,000 – | |
| | | 107,771,000 – – |
| Total Expenditure £. | | 133,722,406 19 8 |

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## Part II.—AN ACCOUNT of the BALANCES of PUBLIC MONEY

Remaining in the Exchequer on the 1st April 1899; of the Receipts and Payments (not being Income and Expenditure, as shown in Part I.), in the Year ended 31st March 1900; and of the Balances in the Exchequer on that day.

### RECEIPTS.

| | £. s. d. | £. s. d. |
|---|---|---|
| BALANCES in the Exchequer on the 1st April 1899 — At the Bank of England | 8,111,536 – – | |
| At the Bank of Ireland | 807,636 17 8 | |
| | | 8,919,172 17 8 |
| REPAYMENT of ADVANCES: | | |
| Bullion | 890,000 – – | |
| Sardinian Loan | 71,975 – 8 | |
| | | 961,975 – 8 |
| From Vote for Colonial Services. (Under the Royal Niger Company Act, 1899) | - - - | 36,895 – – |
| RAISED by CREATION of DEBT: | | |
| For Supply Purposes: By Treasury Bills | 21,133,000 – – | |
| Under Barracks Act, 1890: By Terminable Annuity chargeable on Army Votes | 150,000 – – | |
| Under the Telegraph Acts, 1892 to 1899: By Terminable Annuity chargeable on Telegraph Vote | 290,000 – – | |
| Under the Uganda Railway Act, 1896: By Terminable Annuity chargeable on Vote for Uganda, Central and East Africa Protectorates, and Uganda Railway | 1,034,000 – – | |
| Under the Naval Works Acts, 1895 to 1899: By Terminable Annuity chargeable on Navy Votes | 691,617 10 2 | |
| Under the Royal Niger Company Act, 1899: By Terminable Annuity chargeable on Vote for Colonial Services | 820,000 – – | |
| Under the War Loan Act, 1900: By Stock or Bonds (8½ per cent. Instalment on 30,000,000*l.*) | 2,550,000 – – | |
| | | 26,668,617 10 2 |
| Temporary Advances for Deficiency | | 5,500,000 – – |
| Temporary Advances for Ways and Means | | 1,000,000 – – |
| SUEZ CANAL DRAWN SHARES | | 4,959 6 8 |
| | £. | 43,091,619 15 2 |

### PAYMENTS.

| | £. s. d. | £. s. d. |
|---|---|---|
| ISSUES TO MEET CAPITAL EXPENDITURE: | | |
| Under Barracks Act, 1890 | 150,000 – – | |
| Under Telegraph Acts, 1892 to 1899 | 290,000 – – | |
| Under Uganda Railway Act, 1896 | 1,034,000 – – | |
| Under Naval Works Acts, 1895 to 1899 | 691,617 10 2 | |
| Under Royal Niger Company Act, 1899 | 856,895 – – | |
| | | 3,022,512 10 2 |
| ADVANCES: | | |
| Bullion | - - - | 1,170,000 – – |
| REDEMPTION of DEBT: | | |
| For Supply Purposes: Treasury Bills | - - - | 13,133,000 – – |
| Temporary Advances for Deficiency | 5,500,000 – – | |
| *Less*,—Paid off by National Debt Commissioners out of Surplus Revenue, 1898-99 | 185,957 13 1 | |
| | | 5,314,042 6 11 |
| Temporary Advances for Ways and Means | - - - | 1,000,000 – – |
| SURPLUS REVENUE, 1895-96, applied under the Naval Works Acts, 1896 to 1899 | - - - | 768,382 9 10 |
| SURPLUS REVENUE, 1896-97, applied under the Military Works Act, 1897 and 1899 | - - - | 1,093,216 1 6 |
| SURPLUS REVENUE, 1898-99, applied to reduce Debt (as above) | - - - | 185,957 13 1 |
| SUEZ CANAL DRAWN SHARES: | | |
| Applied to reduce Debt under the Finance Act, 1898 | - - - | 4,959 6 8 |
| EXCESS of EXPENDITURE over INCOME in the Year ended 31st March 1900 | - - - | 13,882,502 5 5 |
| BALANCES in the Exchequer on the 31st March 1900. — At the Bank of England | 2,903,123 18 9 | |
| At the Bank of Ireland | 613,923 2 10 | |
| | | 3,517,047 1 7 |
| | £. | 43,091,619 15 2 |

Treasury, 12 April 1900.

E. W. HAMILTON.

I hereby certify, pursuant to the provisions of the Act 38 & 39 Vict. c. 45, s. 4, that the foregoing Accounts are correct.

Exchequer and Audit Department, 19 April 1900.

*Richd. Mills.*
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

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PUBLIC INCOME AND EXPENDITURE.

## YEAR ENDED 31ST MARCH 1900.

AN ACCOUNT of the GROSS PUBLIC INCOME and EXPENDITURE in the Year ended 31st day of March 1900; together with the BALANCES in the EXCHEQUER at the Commencement and at the Termination of the Year, and the Amounts received into or issued from the EXCHEQUER in respect of FUNDED and UNFUNDED DEBT Created or Redeemed in the said Year.

(*Presented pursuant to Act* 38 & 39 *Vict. c.* 45, *s.* 4.)

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27 *April* 1900.

[*Price* ½*d.*]

148. *Under* 1 *oz.*

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# PUBLIC INCOME AND EXPENDITURE.

RETURN to an Order of the Honourable The House of Commons dated 25 June 1900;—*for*,

RETURN "of NET PUBLIC INCOME and NET PUBLIC EXPENDITURE under certain specified Heads, as represented by RECEIPTS into and ISSUES out of the EXCHEQUER from 1869–70 to 1899–1900, inclusive (in continuation of Parliamentary Paper, No. 309, of Session 1899)."

Treasury Chambers,
7 August 1900.

R. W. HANBURY.

(*Sir Henry Fowler.*)

*Ordered, by* The House of Commons, *to be Printed*,
7 *August* 1900.

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1900.

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## EXPLANATORY REMARKS

THE Account of Exchequer transactions, which appears on the first pages of the Finance Accounts of the United Kingdom, constitutes what is considered to be the National Balance Sheet of each financial year. It gives, on the one side, the total receipts paid into the Exchequer as Revenue; and, on the other side, the total issues made out of the Exchequer to meet payments charged against Revenue.

The figures, however, include many items on both sides of the Account which are so closely connected with one another as to justify the set-off of the particular receipts against the corresponding payments or *vice versâ*; and in this Return, for which Sir Henry H. Fowler has moved for some years, the set-off is (so far as is possible) made, the object being that the true cost of the Imperial Government, so far as it falls on the general taxpayer or the community at large, may be shown in broad detail over a series of years. The Return, in short, is an extension of the system now adopted for many years of appropriating extra receipts in aid of Expenditure; the result of which is to bring out smaller totals on both sides of the account.

| | £. |
|---|---|
| Thus:—According to the Finance Accounts for 1899–1900 the total Revenue (page 8) amounted to - - - - - - - - - | 119,839,905 |
| and the total Expenditure chargeable against Revenue (page 9) to - | 133,722,407 |
| The Expenditure, therefore, exceeded the Revenue by - - - - | 13,882,502 |
| In Sir H. Fowler's Return the Revenue (page 21) is set down at - | 104,786,981 |
| and the Expenditure (page 35) at - - - - - - - - - | 118,669,483 |
| There is, therefore, brought out the same result, viz., a deficit of - - | 13,882,502 |
| It will be seen that the difference in the amount both of the Revenue and Expenditure as given in the two Accounts is - - - - - | 15,052,924 |

Before this difference is accounted for, it is necessary to explain the basis of the Return, and to reconcile the figures which it contains with those in the Finance Accounts.

Part I. gives as Public Income:

1. The amounts received into the Exchequer in respect of Revenue derived from taxes.

2. The amounts received into the Exchequer in respect of Revenue derived from sources other than taxes, viz.:—

   (1.) Postal and Telegraph Revenue, together with such extra receipts as are cognate to Postal Services, *less* the Expenditure incurred on those services, as represented by Exchequer issues on account of Post Office, Telegraph, and Packet Services.

   (2.) Revenues of the Crown (though according to some authorities these receipts might be set off against the Civil List Expenditure).

   (3.) Interest and Dividends on the Suez Canal Shares belonging to Her Majesty's Government.

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The amounts received into the Exchequer under the head of Miscellaneous Revenue (less the receipts cognate to the Postal Services), and the receipts in respect of loans, are set off against the heads of Expenditure to which they most appropriately belong.

Part II. classifies Public Expenditure under certain specified heads, viz.:—

1. National Debt Services.
2. Naval and Military Expenditure.
3. Civil Services, grouped under three main sub-heads, viz.:
   (1.) Civil List and Civil Administration.
   (2.) Public Education.
   (3.) Charges transferred from Local to Imperial Funds, and other Expenditure of a local character.
4. Customs and Inland Revenue (Collection of Taxes).
5. Special Services (if any), which do not fall under the other heads.

Under this classification all charges belonging to each head or sub-head are brought together; that is, those which are included among *Consolidated Fund* Services and as such are permanent charges, as well as those which are included among *Supply* Services and as such are charges voted each year. From the gross totals so arrived at under the prescribed heads there are deducted the items of receipt which can properly be set off against those totals.

It should, however, be stated that the classification of Expenditure proceeds on broad lines only. It does not attempt to be exhaustive. For instance, the charges borne on Civil Votes in respect of buildings, stationery, &c., for the Revenue Departments are not eliminated from expenditure on civil administration, and transferred to the services to which they more properly belong. Indeed, a detailed classification would in many instances be impossible; for it could only be done with precision when the final accounts of the various Votes are rendered, and they are not yet rendered for the past year when this Return is issued. Moreover, numerous transfers of charges from one service to another would greatly complicate the Return.

The figures in this Return and the Finance Accounts have next to be reconciled.

## Part I.—INCOME.

The figures relating to Revenue derived from Taxes are identical in both Returns; so also are those relating to Crown Lands.

It is only with respect to Postal Services that explanation on the Income side is needed.

| | £. | £. |
|---|---|---|
| Postal Revenue | | 13,300,000 |
| Telegraph Revenue | | 3,350,000 |
| Total in Finance Accounts for 1899–1900 (p. 8) | | 16,650,000 |
| *Deduct*,—Expenditure in Finance Accounts for 1899–1900 (p. 9), viz.:— | | |
| (1.) Post Office | 8,480,000 | |
| (2.) Telegraph Service | 3,601,000 | |
| (3.) Packet Service | 760,000 | |
| | 12,841,000 | |
| *Less*,—Charges transferred— | | |
| To National Debt Services: (Charges connected with borrowing under Telegraph Acts, 1892 to 1899) | 90,130 | |
| To Civil Services: (Rates on Telegraph premises) | 6,033 | |
| | 96,163 | 12,744,837 |
| Total in Sir H. Fowler's Return for 1899–1900 (p. 21) | | 3,905,163 |

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## PART II.—EXPENDITURE.

### I.—NATIONAL DEBT SERVICES:

Appendix A. shows in detail how the figure under this head is arrived at. Thus, for the year 1899–1900 (p. 49):—

| | £. |
|---|---|
| The Permanent or Fixed Annual Charge - - - - - | 23,000,000 |
| Outside the Permanent or Fixed Annual Charge - - - - | 216,657 |
| TOTAL in FINANCE ACCOUNTS (p. 9) - - - - | 23,216,657 |

*Add,*—Other charges connected with capital liabilities transferred from:—

| | £. | £. | |
|---|---|---|---|
| (1.) Consolidated Fund (Civil) Services - - (Russian-Dutch Loan Annuity.) | | 43,554 | |
| (2.) Naval and Military Supply Services - - (Charges connected with borrowing under Imperial Defence and Barracks Acts.) | | 308,377 | |
| (3.) Civil Supply Services - - - - - | | | |
| Charges connected with— | £. | | |
| Savings Banks and Friendly Societies Deficiency - - - - - - - - | 58,029 | | |
| Borrowing under Uganda Railway Act, 1896 | 7,463 | | |
| " " Public Offices (Acquisition of Site) Act, 1895 - - - - - - - | 12,778 | | |
| Redemption of Land Tax on Government Property - - - - - - - | 466 | | |
| Balance of a Life Annuity forfeited - - | 250 | | |
| | | 78,986 | |
| (4.) Post Office, Telegraph Service, and Packet Service - - - - - - - - (Charges connected with borrowing under the Telegraph Acts.) | | 90,130 | |
| | | | 521,047 |
| | | | 23,737,704 |
| *Deduct,*—Cognate receipts under the heads of "Miscellaneous Revenue" and receipts in respect of Loans (p. 49) - | | | 202,419 |
| TOTAL in Sir H. FOWLER'S RETURN (pp. 35 and 49) - - - | | | 23,535,285 |

### II.—NAVAL AND MILITARY EXPENDITURE:

Appendix B. shows in detail how the figure under this head is arrived at. Thus, for the year 1899–1900 (p. 63):—

| SUPPLY SERVICES: | £. |
|---|---|
| 1. Army (Including Ordnance Factories) - - - - - | 43,600,000 |
| 2. Navy - - - - - - - - - - - - | 26,000,000 |
| TOTAL in FINANCE ACCOUNTS (p. 9) - - - - - - - - | 69,600,000 |
| *Add,*—Charge on Consolidated Fund in respect of Annuity under Indian Army Pension Deficiency Act, 1885 - | 215,000 |
| | 69,815,000 |

*Deduct,*—

| | £. | £. | |
|---|---|---|---|
| (1.) Charges transferred from Naval and Military Supply Services: | | | |
| (a) To National Debt Services (as above) - - - | 308,377 | | |
| (b) To Civil Services - - (Contribution in lieu of rates for Ordnance Factories.) | 14,120 | | |
| | | 322,497 | |
| (2.) Cognate receipts under head of "Miscellaneous Revenue" - - - - | | 120,144 | |
| | | | 442,641 |
| TOTAL in Sir H. FOWLER'S RETURN (pp. 35 and 63) - - - | | | 69,372,359 |

III.—CIVIL

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III.—Civil Services:

| | £. | £ |
|---|---|---|
| 1. Charged on Consolidated Fund:— | | |
| (a) Civil List - - - | 409,060 | |
| (b) Annuities and Pensions - | 272,869 | |
| (c) Salaries and Allowances | 78,897 | |
| (d) Courts of Justice - - | 518,654 | |
| (e) Miscellaneous Services - - - | 305,330 | |
| (f) Payments to Local Taxation Accounts - - | 1,149,940 | |
| | | 2,734,750 |
| 2. Supply Services - - - - - - - - - - | | 22,530,000 |
| Total in Finance Accounts for 1899–1900 (p. 9) - | | 25,264,750 |
| *Add,*—Expenditure of local character transferred:— | £. | |
| 1. From Postal Services (p. 4) - - | 6,033 | |
| 2. From Naval and Military Services (p. 5) - | 14,120 | |
| | | 20,153 |
| | | 25,284,903 |
| *Deduct,*— | | |
| (1.) Charges connected with capital liabilities, borne on: | £. | |
| (a) Consolidated Fund (p. 5) - - - | 43,554 | |
| (b) Votes (p. 5) - - - - - - | 78,986 | |
| | 122,540 | |
| (2.) Indian Army Pension Deficiency Annuity transferred to Naval and Military Services | 215,000 | |
| (3.) Cognate receipts under head of "Miscellaneous Revenue" - - - - - - - | 1,985,504 | |
| | | 2,323,044 |
| Total in Sir H. Fowler's Return (p. 35) - - - | | 22,961,859 |

IV.—Customs and Inland Revenue:

| | £. | |
|---|---|---|
| 1. Customs - - - - - - - - - | 840,000 | |
| 2. Inland Revenue - - - - - - - - | 1,960,000 | |
| Total in Finance Accounts for 1899–1900 (p. 9) - | | 2,800,000 |
| *Deduct,*—Cognate receipts under head of "Miscellaneous Revenue" | | 20 |
| Total in Sir H. Fowler's Return (p. 35) - - - - | | 2,799,980 |

The smaller totals in both sides of the Account of Sir H. Fowler's Return, as compared with the National Balance Sheet in the Finance Accounts, can now be accounted for. It is due to two main causes:—

| | £. | |
|---|---|---|
| 1. The setting off the postal expenditure against the postal receipts, viz. (as above at p. 4) - - - - - - - - - - | | 12,744,837 |
| 2. The setting off of miscellaneous receipts against corresponding payments, viz.:— | £. | |
| (a) National Debt Services - - - - | 202,419 | |
| (b) Naval and Military Expenditure - - - | 120,144 | |
| (c) Civil Services - - - - - - | 1,985,504 | |
| (d) Customs and Inland Revenue - - - | 20 | |
| | | 2,308,087 |
| | | 15,052,924 |

This Return, as the heading of it shows, is a Return relating to payments into the Exchequer on account of Revenue, and to issues out of the Exchequer on account of Expenditure charged against Revenue.

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But for the purposes of comparison with years prior to 1888–89 it is necessary to include separately—

(1.) On the Receipt side the Revenue which (in accordance with arrangements explained in previous issues of this Return) is diverted from the Exchequer in relief of local charges, and

(2.) On the other side, the Expenditure which is met out of such Revenue by Local Authorities in England, Scotland, and Ireland, and which may be measured by the amounts thus placed at their disposal.

E. W. HAMILTON.

4 August 1900.

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# PART I.

## INCOME.



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## PART I.—INCOME (*NET* EXCHEQUER RECEIPTS) 1869–70 TO 1899–1900.

| | 1869–70. | | | 1870–71. | | |
|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. |
| **I. TAXATION:** | | | | | | |
| 1. CUSTOMS | — | — | 21,476,468 | — | — | 20,134,262 |
| 2. EXCISE* | — | — | 21,736,525 | — | — | *22,759,405 |
| 3. STAMPS: | | | | | | |
| (a) Death Duties | — | 4,722,721 | | — | 4,805,297 | |
| (b) General Stamps (exclusive of Fee, &c. Stamps) | — | 3,990,886 | | — | 3,612,817 | |
| TOTAL STAMPS | — | — | 8,713,607 | — | — | 8,418,114 |
| 4. TAXES (including Assessed Taxes,* Land Tax, and House Duty) | — | — | *4,498,019 | — | — | — |
| 5. LAND TAX | — | — | — | — | — | 2,723,906 |
| 6. HOUSE DUTY | | | | | | |
| 7. PROPERTY AND INCOME TAX | — | — | 10,044,000 | — | — | 6,350,000 |
| TOTAL RECEIPTS from TAXATION | — | — | **66,468,619** | — | — | **60,385,687** |
| **II. POST OFFICE, TELEGRAPH SERVICE, AND PACKET SERVICE:** | | | | | | |
| 1. POSTAL REVENUE | 4,670,000 | | | 4,770,000 | | |
| „ Extra Receipts | 72,266 | | | 25,514 | | |
| 2. TELEGRAPH REVENUE | 100,000 | | | 500,000 | | |
| Extra Receipts | — | | | — | | |
| 3. PACKET SERVICE (Extra Receipts) | 153,944 | | | 125,901 | | |
| | | 4,996,210 | | | 5,421,415 | |
| *Deduct,—* | | | | | | |
| *Postal Expenditure* | *2,314,000* | | | *2,371,000* | | |
| *Telegraph Expenditure* | *60,000* | | | *360,274* | | |
| *Telegraph Sinking Fund* | — | | | — | | |
| *Packet Service Expenditure* | *1,221,553* | *3,595,553* | | *1,214,148* | *3,945,422* | |
| TOTAL (Net) RECEIPTS from POST OFFICE SERVICES | — | — | **1,400,657** | — | — | **1,475,993** |
| **III. CROWN LANDS** | — | — | **375,000** | — | — | **385,000** |
| | | | **68,244,276** | | | **62,246,680** |
| EXCESS of EXPENDITURE over INCOME | — | — | — | — | — | — |
| | | £. | 68,244,276 | | £. | 62,246,680 |

* From 1st January 1870 Assessed Taxes were converted into Excise Licences.

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## PART I.—INCOME (

| 1871-72. | | | |
|---|---|---|---|
| £. | £. | £. | £. |
| — | — | 20,355.810 | — |
| — | — | 23,326,000 | — |
| — | 5,213,049 | | — |
| — | 3,907,890 | | — |
| — | — | 9,120,939 | — |
| — | — | — | — |
| — | — | 2,330,000 | — |
| — | — | 9 084,000 | — |
| — | — | **64,216,749** | — |
| 4,680,000 | | | 4,820,000 |
| 128,380 | | | 133,403 |
| 755,000 | | | 1,015,000 |
| — | | | — |
| 106,247 | | | 173,807 |
| | 5,669,627 | | |
| *2,453,492* | | | *2,631,854* |
| *451,477* | | | *838,113* |
| *50,869* | | | *11,740* |
| *1,138,700* | | | *1,133,058* |
| | *4,094,538* | | |
| — | — | **1,575,089** | — |
| — | — | **375,000** | — |
| | | **66,166,838** | |
| — | — | — | — |
| | £. | 66,166,838 | |

I. I

6,000

0,000

3,624

7,000

3,000

0,000

,624

II.

,488

0,112

0,698

0,810

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Part I.—INCOME (*NET* EXCHEQUER RECEIPTS)—*continued.*

| | 1875–76. | | | 1876–77. | | |
|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. |
| **REVENUE DERIVED FROM TAXES:** | | | | | | |
| I. 1. CUSTOMS | — | — | 20,020,000 | — | — | 19,925,000 |
| 2. EXCISE | — | — | 27,626,000 | — | — | 27,736,000 |
| 3. STAMPS: | | | | | | |
| (a) Death Duties | — | 5,784,984 | | — | 5,860,781 | |
| (b) General Stamps (exclusive of Fee, &c. Stamps) | — | 4,426,264 | | — | 4,265,124 | |
| TOTAL STAMPS | — | | 10,211,248 | — | — | 10,125,905 |
| 4. LAND TAX | — | — | 1,090,000 | — | — | 1,078,000 |
| 5 HOUSE DUTY | — | — | 1,406,000 | — | — | 1,454,000 |
| 6 PROPERTY AND INCOME TAX | — | — | 4,109,000 | — | — | 5,280,000 |
| TOTAL REVENUE derived from TAXES | — | — | **64,462,248** | — | — | **65,595,905** |
| **REVENUE DERIVED FROM OTHER SOURCES:** | | | | | | |
| 1. POST OFFICE SERVICES: | | | | | | |
| (a) POSTAL REVENUE | 5,950,000 | | | 6,000,000 | | |
| II „ Extra Receipts | 141,978 | | | 183,387 | | |
| (b) TELEGRAPH REVENUE | 1,245,000 | | | 1,305,000 | | |
| „ Extra Receipts | 26,277 | | | 11,734 | | |
| (c) PACKET SERVICE (Extra Receipts) | 55,069 | | | 52,457 | | |
| | | 7,418,324 | | | 7,552,578 | |
| *Deduct,—* | | | | | | |
| *Postal Expenditure* | *2,981,544* | | | *3,158,700* | | |
| *Telegraph Expenditure* | *1,018,420* | | | *1,137,528* | | |
| *Packet Service Expenditure* | *884,054* | | | *850,889* | | |
| | | *4,884,018* | | | *5,147,117* | |
| TOTAL (Net) RECEIPTS from POST OFFICE SERVICES | — | 2,534,306 | | — | 2,405,461 | |
| 2. CROWN LANDS | — | 395,000 | | — | 410,000 | |
| TOTAL REVENUE derived from other SOURCES | — | — | **2,929,306** | — | — | **2,815,461** |
| II | | | **67,391,554** | | | **68,411,366** |
| EXCESS of EXPENDITURE over INCOME | — | — | — | — | — | — |
| | | £. | 67,391,554 | | £. | 68,411,366 |

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Part I.—INCOME (*NET* EXCHEQUER RECEIPTS)—*continued.*

| 1877–78. | | | 1878–79. | | | 1879–80. | | |
|---|---|---|---|---|---|---|---|---|
| £. | £. | £. | £. | £. | £. | £. | £. | £. |
| — | — | 19,969,000 | — | — | 20,316,000 | — | — | 19,326,000 |
| — | — | 27,464,000 | — | — | 27,400,000 | — | — | 25,300,000 |
| — | 5,958,334 | | — | 5,589,725 | | — | 6,233,098 | |
| — | 4,216,760 | | — | 4,251,235 | | — | 4,190,526 | |
| — | — | 10,175,094 | — | — | 9,840,960 | — | — | 10,423,624 |
| — | — | 1,074,000 | — | — | 1,076,000 | — | — | 1,047,000 |
| — | — | 1,596,000 | — | — | 1,644,000 | — | — | 1,623,000 |
| — | — | 5,820,000 | — | — | 8,710,000 | — | — | 9,230,000 |
| — | — | **66,098,094** | — | — | **68,986,960** | — | — | **66,949,624** |
| 6,150,000 | | | 6,240,000 | | | 6,350,000 | | |
| 204,150 | | | 413,801 | | | 210,901 | | |
| 1,310,000 | | | 1,335,000 | | | 1,420,000 | | |
| 18,768 | | | 13,171 | | | 14,652 | | |
| 94,395 | | | 71,522 | | | 103,996 | | |
| | 7,777,313 | | | 8,073,494 | | | 8,099,549 | |
| *3,184,859* | | | *3,272,457* | | | *3,332,416* | | |
| *1,135,788* | | | *1,105,781* | | | *1,103,825* | | |
| *763,000* | | | *777,600* | | | *772,820* | | |
| | *5,083,647* | | | *5,155,838* | | | *5,209,061* | |
| — | 2,693,666 | | — | 2,917,656 | | — | 2,890,488 | |
| — | 410,000 | | — | 410,000 | | — | 390,000 | |
| — | — | **3,103,666** | — | — | **3,327,656** | — | — | **3,280,488** |
| | | **69,201,760** | | | **72,314,616** | | | **70,230,112** |
| — | — | 2,640,197 | — | — | 2,291,817 | — | — | 2,840,698 |
| | £. | 71,841,957 | | £. | 74,606,433 | | £. | 73,070,810 |



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Part I.—INCOME (*NET* EXCHEQUER RECEIPTS)—*continued.*

| | 1880-81. | | | 1881-82. | | |
|---|---|---|---|---|---|---|
| **I REVENUE DERIVED FROM TAXES:** | £. | £. | £. | £. | £. | £. |
| 1. CUSTOMS | — | — | 19,184,000 | — | — | 19,287,000 |
| 2. EXCISE | — | — | 25,300,000 | — | — | 27,240,000 |
| 3. STAMPS: | | | | | | |
| (a) Death Duties | — | 6,657,393 | | — | 7,055,969 | |
| (b) General Stamps (exclusive of Fee, &c. Stamps) | — | 4,421,088 | | — | 4,327,549 | |
| TOTAL STAMPS | — | — | 11,078,481 | — | — | 11,383,518 |
| 4. LAND TAX | — | — | 1,050,000 | — | — | 1,045,000 |
| 5. HOUSE DUTY | — | — | 1,690,000 | — | — | 1,680,000 |
| 6. PROPERTY AND INCOME TAX | — | — | 10,650,000 | — | — | 9,945,000 |
| TOTAL REVENUE derived from TAXES | — | — | **68,952,481** | — | — | **70,580,518** |
| **II. REVENUE DERIVED FROM OTHER SOURCES:** | | | | | | |
| 1. POST OFFICE SERVICES: | | | | | | |
| (a) POSTAL REVENUE | 6,700,000 | | | 7,000,000 | | |
| " Extra Receipts | 202,015 | | | 212,985 | | |
| (b) TELEGRAPH REVENUE | 1,600,000 | | | 1,630,000 | | |
| " Extra Receipts | 18 444 | | | 13,090 | | |
| (c) PACKET SERVICE (Extra Receipts) | 87,111 | | | 70,660 | | |
| | | 8,607,570 | | | 8,926,735 | |
| *Deduct,—* | | | | | | |
| *Postal Expenditure* | *3,414,670* | | | *3,606,301* | | |
| *Telegraph Expenditure* | *1,236,857* | | | *1,363,188* | | |
| *Packet Service Expenditure* | *716,934* | | | *708,542* | | |
| | | *5,368,461* | | | *5,678,031* | |
| TOTAL (Net) RECEIPTS from POST OFFICE SERVICES | — | 3,239,109 | | — | 3,248,704 | |
| 2. CROWN LANDS | — | 390,000 | | — | 380,000 | |
| TOTAL REVENUE derived from other SOURCES | — | — | **3,629,109** | — | — | **3,628,704** |
| | | | **72,581,590** | | | **74,209,222** |
| EXCESS of EXPENDITURE over INCOME | — | — | — | — | — | — |
| | | £. | 72,581,590 | | £. | 74,209,222 |

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Part I.—INCOME (NET EXCHEQUER RECEIPTS)—*continued.*

| 1882–83. | | | 1883–84. | | | 1884–85. | | |
|---|---|---|---|---|---|---|---|---|
| £. | £. | £. | £. | £. | £. | £. | £. | £. |
| — | — | 19,657,000 | — | — | 19,701,000 | — | — | 20,321,000 |
| — | — | 26,930,000 | — | — | 26,952,000 | — | — | 26,600,000 |
| — | 7,295,929 | | — | 7,398,828 | | — | 7,720,195 | |
| — | 4,545,071 | | — | 4,221,172 | | — | 4,204,805 | |
| — | — | 11,841,000 | — | — | 11,620,000 | — | — | 11,925,000 |
| — | — | 1,045,000 | — | — | 1,070,000 | — | — | 1,065,000 |
| — | — | 1,755,000 | — | — | 1,805,000 | — | — | 1,885,000 |
| — | — | 11,900,000 | — | — | 10,718,000 | — | — | 12,000,000 |
| — | — | **73,128,000** | — | — | **71,866,000** | — | — | **73,796,000** |
| 7,300,000 | | | 7,730,000 | | | 7,905,000 | | |
| 246,748 | | | 274,426 | | | 265,547 | | |
| 1,710,000 | | | 1,745,000 | | | 1,760,000 | | |
| 14,853 | | | 13,601 | | | 15,287 | | |
| 70,003 | | | 70,000 | | | 107,623 | | |
| | 9,341,604 | | | 9,833,027 | | | 10,053,457 | |
| *3,827,973* | | | *4,506,755* | | | *4,665,185* | | |
| *1,506,699* | | | *1,703,732* | | | *1,727,919* | | |
| *719,625* | | | *721,100* | | | *728,625* | | |
| | *6,054,297* | | | *6,931,587* | | | *7,121,729* | |
| — | 3,287,307 | | — | 2,901,440 | | — | 2,931,728 | |
| — | 380,000 | | — | 380,000 | | — | 380,000 | |
| — | — | **3,667,307** | — | — | **3,281,440** | — | — | **3,311,728** |
| | | **76,795,307** | | | **75,147,440** | | | **77,107,728** |
| — | — | — | — | — | — | — | | 1,049,772 |
| | £. | 76,795,307 | | £. | 75,147,440 | | £. | 78,157,500 |



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Part I.—INCOME (*NET* EXCHEQUER RECEIPTS)—*continued.*

| ——— | 1885-86. | | | 1886-87. | | |
|---|---|---|---|---|---|---|
| | £. | £. | £ | £. | £. | £. |
| **I. REVENUE DERIVED FROM TAXES:** | | | | | | |
| 1. CUSTOMS | — | — | 19,827,000 | — | — | 20,155,000 |
| 2. EXCISE | — | — | 25,460,000 | — | — | 25,250,000 |
| 3. STAMPS: | | | | | | |
| (a) Death Duties | — | 7,436,607 | | — | 7,401,957 | |
| (b) General Stamps (exclusive of Fee, &c. Stamps) | — | 4,153,393 | | — | 4,428,043 | |
| TOTAL STAMPS | — | — | 11,590,000 | — | — | 11,830,000 |
| 4. LAND TAX | — | — | 1,040,000 | — | — | 1,070,000 |
| 5. HOUSE DUTY | — | — | 1,850,000 | — | — | 1,910,000 |
| 6. PROPERTY AND INCOME TAX | — | — | 15,160,000 | — | — | 15,900,000 |
| TOTAL REVENUE derived from TAXES | — | — | **74,927,000** | — | — | **76,115,000** |
| **II. REVENUE DERIVED FROM OTHER SOURCES:** | | | | | | |
| 1. POST OFFICE SERVICES: | | | | | | |
| (a) POSTAL REVENUE | 8,150,000 | | | 8,450,000 | | |
| „ Extra Receipts | 269 626 | | | 333,171 | | |
| (b) TELEGRAPH REVENUE | 1,740,000 | | | 1,830,000 | | |
| „ Extra Receipts | 13,510 | | | 14,358 | | |
| (c) PACKET SERVICE (Extra Receipts) | 79,900 | | | 104,420 | | |
| | | 10,253,036 | | | 10,731,949 | |
| *Deduct,—* | | | | | | |
| *Postal Expenditure* | *4,792,710* | | | *5,435,841* | | |
| *Telegraph Expenditure* | *1,741,969* | | | *1,932,101* | | |
| *Packet Service Expenditure* | *731,014* | | | *724,900* | | |
| | | *7,265,693* | | | *8,092,842* | |
| TOTAL (Net) RECEIPTS from POST OFFICE SERVICES | — | 2,987,343 | | — | 2,639,107 | |
| CROWN LANDS | — | 380,000 | | — | 370,000 | |
| TOTAL REVENUE derived from other SOURCES | — | — | **3,367,343** | — | — | **3,009,107** |
| | | | **78,294,343** | | | **79,124,107** |
| EXCESS of EXPENDITURE over INCOME | — | — | 2,642,543 | — | — | — |
| | | £. | 80,936,886 | | £. | 79,124,107 |

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Part I.—INCOME (*NET* EXCHEQUER RECEIPTS)—*continued.*

| 1887–88. | | | 1888–89. | | | 1889–90. | | |
|---|---|---|---|---|---|---|---|---|
| £. | £. | £. | £. | £. | £. | £. | £. | £. |
| — | — | 19,630,000 | — | — | 20,067,000 | — | — | 20,424,000 |
| — | — | 25,620,000 | — | — | 25,600,000 | — | — | 24,160,000 |
| — | 8,241,683 | | — | 6,557,886 | | — | 6,843,475 | |
| — | 4,758,317 | | — | 5,712,114 | | — | 6,216,525 | |
| — | — | 13,000,000 | — | — | 12,270,000 | — | — | 13,060,000 |
| — | — | 1,030,000 | — | — | 1,020,000 | — | — | 1,035,000 |
| — | — | 1,940,000 | — | — | 1,940,000 | — | — | 1,965,000 |
| — | — | 14,440,000 | — | — | 12,700,000 | — | — | 12,770,000 |
| — | — | **75,660,000** | — | — | **73,597,000** | — | — | **73,414,000** |
| 8,650,000 | | | 9,100,000 | | | 9,450,000 | | |
| 289,466 | | | 367,279 | | | 36,525 | | |
| 1,950,000 | | | 2,080,000 | | | 2,320,000 | | |
| 15,078 | | | 12,503 | | | 13,016 | | |
| 82,893 | | | 41,755 | | | * 4,122 | | |
| | 10,987,437 | | | 11,601,537 | | | 11,823,663 | |
| *5,402,398* | | | *5,666,817* | | | *5,463,205* | | |
| *1,936,683* | | | *1,961,518* | | | *2,172,455* | | |
| *697,901* | *8,036,982* | | *637,502* | *8,265,837* | | *664,000* | *8,299,660* | |
| — | 2,950,455 | | — | 3,335,700 | | — | 3,524,003 | |
| — | 390,000 | | — | 430,000 | | — | 430,000 | |
| — | — | **3,340,455** | — | — | **3,765,700** | — | — | **3,954,003** |
| | | **79,000,455** | | | **77,362,700** | | | **77,368,003** |
| — | — | — | — | — | — | — | — | — |
| | £. | 79,000,455 | | £. | 77,362,700 | | £. | 77,368,003 |

**PAYMENTS TO LOCAL TAXATION ACCOUNTS.**

| | 1888–89. | | | 1889–90. |
|---|---|---|---|---|
| | £. | | | £. |
| 1. ADDITIONAL BEER AND SPIRIT DUTIES: | | | | |
| (a.) Customs | — | — | — | — |
| (b.) Excise | — | — | — | — |
| 2. EXCISE LICENCES | — | — | — | 2,970,000 |
| 3. SHARE OF PROBATE DUTY | 1,400,000 | — | — | 2,215,520 |
| TOTAL £. | **1,400,000** | | £. | **5,185,520** |

* In 1889–90, and thenceforward, "Extra Receipts" in respect of Packet Service are appropriated in aid of the Vote for that Service.

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PART I.—INCOME (*NET* EXCHEQUER RECEIPTS)—*continued.*

| | 1890–91. | | | 1891–92. | | |
|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. |
| **I. REVENUE DERIVED FROM TAXES:** | | | | | | |
| 1. CUSTOMS | — | — | 19,480,000 | — | — | 19,736,000 |
| 2. EXCISE | — | — | 24,788,000 | — | — | 25,610,000 |
| 3. STAMPS: | | | | | | |
| (a) Death Duties | — | 7,443,290 | | — | 8,242,416 | |
| (b) General Stamps (exclusive of Fee, &c. Stamps). | — | 6,016,710 | | — | 5,457,584 | |
| TOTAL STAMPS | — | — | 13,460,000 | — | — | 13,700,000 |
| 4. LAND TAX | — | — | 1,030,000 | — | — | 1,050,000 |
| 5. HOUSE DUTY | — | — | 1,570,000 | — | — | 1,434,000 |
| 6. PROPERTY AND INCOME TAX | — | — | 13,250,000 | — | — | 13,810,000 |
| TOTAL REVENUE derived from TAXES | — | — | **73,578,000** | — | — | **75,340,000** |
| **II. REVENUE DERIVED FROM OTHER SOURCES:** | | | | | | |
| 1. POST OFFICE SERVICES: | | | | | | |
| (a) POSTAL REVENUE | 9,880,000 | | | 10,150,000 | | |
| „ Extra Receipts | 18,514 | | | 13,160 | | |
| (b) TELEGRAPH REVENUE | 2,380,000 | | | 2,480,000 | | |
| „ Extra Receipts | 27,760 | | | 25,448 | | |
| | | 12,306,274 | | | 12,668,608 | |
| *Deduct,—* | | | | | | |
| *Postal Expenditure* | *5,682,562* | | | *6,126,481* | | |
| *Telegraph Expenditure* | *2,268,171* | | | *2,485,305* | | |
| *Packet Service Expenditure* | *706,230* | | | *701,136* | | |
| | | *8,656,963* | | | *9,312,922* | |
| TOTAL (Net) RECEIPTS from POST OFFICE SERVICES | — | 3,649,311 | — | — | 3,355,686 | — |
| 2. CROWN LANDS | — | 430,000 | — | — | 430,000 | — |
| 3. SUEZ CANAL SHARE RECEIPTS | — | — | — | — | — | — |
| TOTAL REVENUE derived from other SOURCES | — | — | **4,079,311** | — | — | **3,785,686** |
| | | | **77,657,311** | | | **79,125,686** |
| EXCESS of EXPENDITURE over INCOME | — | — | — | — | — | — |
| | | £. | 77,657,311 | | £. | 79,125,686 |

**PAYMENTS TO LOCAL**

| | 1890–91. | | | 1891–92. |
|---|---|---|---|---|
| | £. | | | £. |
| 1. ADDITIONAL BEER AND SPIRIT DUTIES: | | | | |
| (a) Customs | 189,592 | — | — | 212,213 |
| (b) Excise | 1,046,000 | — | — | 1,184,213 |
| 2. EXCISE LICENCES | 3,334,419 | — | — | 3,391,738 |
| 3. SHARE OF PROBATE DUTY and (subsequently to 1893-94) of "ESTATE DUTY" | 2,404,401 | — | — | 2,793,668 |
| | £. **6,974,412** | | £. | **7,581,832** |

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PART I.—INCOME (*NET* EXCHEQUER RECEIPTS)—*continued.*

| 1892-93. | | | 1893-94. | | | 1894-95. | | |
|---|---|---|---|---|---|---|---|---|
| £. | £. | £. | £. | £. | £. | £. | £. | £. |
| — | — | 19,715,000 | — | — | 19,707,000 | — | — | 20,115,000 |
| — | — | 25,360,000 | — | — | 25,200,000 | — | — | 26,050,000 |
| — | 8,350,588 | | — | 7,578,796 | | — | 8,719,000 | |
| — | 5,454,412 | | — | 5,281,204 | | — | 5,721,000 | |
| — | — | 13,805,000 | — | — | 12,860,000 | — | — | 14,440,000 |
| — | — | 1,040,000 | — | — | 1,035,000 | — | — | 1,015,000 |
| — | — | 1,410,000 | — | — | 1,425,000 | — | — | 1,435,000 |
| — | — | 13,470,000 | — | — | 15,200,000 | — | — | 15,600,000 |
| — | — | **74,800,000** | — | | **75,427,000** | — | — | **78,655,000** |
| 10,400,000 | | | 10,470,000 | | | 10,760,000 | | |
| 4,691 | | | — | | | — | | |
| 2,480,000 | | | 2,540,000 | | | 2,580,000 | | |
| 3,367 | | | — | | | — | | |
| | 12,888,058 | | | 13,010,000 | | | 13,340,000 | |
| *6,513,000* | | | *6,721,000* | | | *6,869,000* | | |
| *2,591,037* | | | *2,657,844* | | | *2,652,804* | | |
| *721,081* | | | *723,000* | | | *727,000* | | |
| | *9,825,118* | | | *10,101,844* | | | *10,248,804* | |
| — | 3,062,940 | — | — | 2,908,156 | — | — | 3,091,196 | |
| — | 430,000 | — | — | 420,000 | — | — | 410,000 | |
| — | — | — | — | * — | — | — | 394,995 | |
| — | — | **3,492,940** | — | — | **3,328,156** | — | — | **3,896,191** |
| | | **78,292,940** | | | **78,755,156** | | | **82,551,191** |
| — | — | — | — | — | 169,436 | — | — | — |
| | £. | 78,292,940 | | £. | 78,924,592 | | £. | 82,551,191 |

**TAXATION ACCOUNTS.**

| | | 1892-93. | | | 1893-94. | | | 1894-95. |
|---|---|---|---|---|---|---|---|---|
| | | £. | | | £. | | | £. |
| — | — | 200,148 | - | — | 196,888 | — | — | 195,675 |
| — | — | 1,171,241 | - | — | 1,135,781 | — | — | 1,125,866 |
| — | — | 3,433,627 | — | — | 3,472,253 | — | — | 3,538,942 |
| — | — | 2,409,187 | — | — | 2,359,030 | — | — | 2,153,059 |
| | £. | **7,214,203** | | £. | **7,163,952** | | £. | **7,013,542** |

* Prior to 1st April 1894 the receipts from Suez Canal Shares were set off against the Debt Charges, *vide* p. 47.

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PART I.—INCOME (*NET* EXCHEQUER RECEIPTS)—*continued.*

| | 1895–96. | | | 1896–97. | | |
|---|---|---|---|---|---|---|
| **I. REVENUE DERIVED FROM TAXES:** | £. | £. | £. | £. | £. | £. |
| 1. CUSTOMS | — | — | 20,756,000 | — | — | 21,254,000 |
| 2. EXCISE | — | — | 26,800,000 | — | — | 27,460,000 |
| 3. ESTATE, &c., DUTIES | — | — | 11,600,000 | — | — | 10,830,000 |
| 4. STAMPS (exclusive of Fee, &c., Stamps) | — | — | 7,350,000 | — | — | 7,350,000 |
| 5. LAND TAX | — | — | 1,015,000 | — | — | 920,000 |
| 6. HOUSE DUTY | — | — | 1,495,000 | — | — | 1,510,000 |
| 7. PROPERTY AND INCOME TAX | — | — | 16,100,000 | — | — | 16,650,000 |
| TOTAL REVENUE derived from TAXES | — | — | **85,116,000** | — | — | **85,974,000** |
| **II. REVENUE DERIVED FROM OTHER SOURCES:** | | | | | | |
| 1. POST OFFICE SERVICES: | | | | | | |
| (a) POSTAL REVENUE | 11,380,000 | | | 11,860,000 | | |
| „ Extra Receipts | — | | | 39,841 | | |
| (b) TELEGRAPH REVENUE | 2,840,000 | | | 2,910,000 | | |
| „ Extra Receipts | — | 14,220,000 | | — | 14,809,841 | |
| *Deduct,—* | | | | | | |
| *Postal Expenditure* | *7,018,000* | | | *7,150,000* | | |
| *Telegraph Expenditure* | *2,720,498* | | | *2,926,939* | | |
| *Packet Service Expenditure* | *715,000* | *10,453,498* | | *723,000* | *10,799,939* | |
| TOTAL (Net) RECEIPTS from POST OFFICE SERVICES | — | 3,766,502 | | — | 4,009,902 | |
| 2. CROWN LANDS | — | 415,000 | | — | 415,000 | |
| 3. SUEZ CANAL SHARE RECEIPTS* | — | 673,418 | | — | 694,076 | |
| TOTAL REVENUE derived from other SOURCES | — | — | **4,854,920** | — | — | **5,118,978** |
| | | | **89,970,920** | | | **91,092,978** |
| EXCESS of EXPENDITURE over INCOME | — | — | — | — | — | — |
| | | £. | 89,970,920 | | £. | 91,092,978 |

**PAYMENTS TO LOCAL**

| | | | 1895–96. | | | 1896–97. |
|---|---|---|---|---|---|---|
| | | | £. | | | £. |
| 1. ADDITIONAL BEER AND SPIRIT DUTIES: | | | | | | |
| (a) Customs | | — | 203,490 | — | — | 208,571 |
| (b) Excise | | — | 1,185,983 | — | — | 1,221,990 |
| 2. EXCISE LICENCES | | — | 3,524,102 | — | — | 3,684,880 |
| 3. SHARE of ESTATE DUTY, &c.: | | | | | | |
| (a) Under the Finance Act, 1894 | 2,452,542 | | | 2,301,325 | | |
| *Less,—Payments under the Tithe Rentcharge Rates Act,* 1899 (see *below*) | | — | 2,452,542 | — | 2,301,325 | |
| (b) Under Agricultural Rates Acts and consequential Acts | | — | — | — | 831,896 | 3,133,221 |
| TOTAL PAYMENTS TO LOCAL TAXATION ACCOUNTS | | — | **7,366,117** | — | — | **8,248,662** |
| (c) Payments under the Tithe Rentcharge Rates Act, 1899, from Share of Estate Duty under the Finance Act, 1894 | | — | — | — | — | — |
| | | £. | 7,366,117 | | £. | 8,248,662 |

* Prior to 1st April 1894 the receipts from Suez Canal Shares were set off against the Debt Charges, *vide* p. 47.

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PART I.—INCOME (*NET* EXCHEQUER RECEIPTS)—*continued.*

| 1897–98. | | | 1898–99. | | | 1899–1900. | | |
|---|---|---|---|---|---|---|---|---|
| £. | £. | £. | £. | £. | £. | £. | £. | £. |
| — | — | 21,798,000 | — | — | 20,850,000 | — | — | 23,800,000 |
| — | — | 28,300,000 | — | — | 29,200,000 | — | — | 32,100,000 |
| — | — | 11,100,000 | — | — | 11,400,000 | — | — | 14,020,000 |
| | — | 7,650,000 | — | — | 7,630,000 | — | — | 8,500,000 |
| — | — | 940,000 | — | — | 770,000 | — | — | 790,000 |
| — | — | 1,510,000 | — | — | 1,600,000 | — | — | 1,670,000 |
| — | — | 17,250,000 | — | — | 18,000,000 | — | — | 18,750,000 |
| — | — | **88,548,000** | — | — | **89,450,000** | — | — | **99,630,000** |
| 12,170,000 | | | 12,710,000 | | | 13,300,000 | | |
| — | | | — | | | — | | |
| 3,010,000 | | | 3,150,000 | | | 3,350,000 | | |
| — | 15,180,000 | | — | 15,860,000 | | — | 16,650,000 | |
| *7,592,000* | | | *8,030,000* | | | *8,480,000* | | |
| *3,146,515* | | | *3,267,465* | | | *3,504,837* | | |
| *747,000* | *11,485,515* | | *820,000* | *12,117,465* | | *760,000* | *12,744,837* | |
| — | 3,694,485 | | — | 3,742,535 | | — | 3,905,163 | |
| — | 415,000 | | — | 430,000 | | — | 450,000 | |
| — | 698,684 | | — | 678,856 | | — | 801,818 | |
| — | — | **4,808,169** | — | — | **4,851,391** | — | — | **5,156,981** |
| | | **93,356,169** | | | **94,301,391** | | | **104,786,981** |
| — | — | — | — | — | — | — | — | 13,882,502 |
| | £. | 93,356,169 | | £. | 94,301,391 | | | 118,669,483 |

**TAXATION ACCOUNTS, &c.**

| | | 1897–98. | | | 1898–99. | | | 1899–1900. |
|---|---|---|---|---|---|---|---|---|
| | | £. | | | £. | | | £. |
| — | — | 207,302 | — | — | 204,011 | | — | 228,348 |
| — | — | 1,267,336 | — | — | 1,293,184 | | — | 1,398,491 |
| — | — | 3,699,790 | — | — | 3,791,365 | | — | 3,837,051 |
| 2,560,779 | | | 2,640,797 | | | 2,987,189 | | |
| — | | | — | | | *47,836* | | |
| | 2,560,779 | | | 2,640,797 | | | 2,939,353 | |
| — | 1,667,103 | | — | 1,591,803 | | — | 1,513,582 | |
| | | 4,227,882 | | | 4,232,600 | | | 4,452,935 |
| — | — | **9,402,310** | — | — | **9,521,160** | — | — | **9,916,825** |
| — | — | — | — | — | — | — | — | 47,836 |
| | £. | 9,402,310 | | £. | 9,521,160 | | £. | 9,964,661 |



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PART II.

# EXPENDITURE.

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PART II.

I. NATIONAL DEBT SERVICES:

For details, *see* Appendix A.

II. NAVAL AND MILITARY EXP
TURE:

For details, *see* Appendix B.

III. CIVIL SERVICES:

1. CIVIL LIST AND CIVIL ADMINIST

(*a*) Charged on Consolidated Fu

(*b*) Voted - - - - -

*Less,—Extra Receipts* - -

TOTAL (Net

2. PUBLIC EDUCATION - - -

*Less,—Extra Receipts* - -

TOTAL (Net

3. CHARGES TRANSFERRED FROM L
IMPERIAL FUNDS AND OTHER I
TURE OF A LOCAL CHARACTER

(*a*) Charged on Consolidated F

(*b*) Voted - - - -

*Less,—Extra Receipts* -

TOTAL (Net

TOTAL, CIVIL SERVICES

IV. CUSTOMS AND INLAND REVE

CUSTOMS - - - - - -

*Less,—Extra Receipts* - -

INLAND REVENUE - - -

*Less,—Extra Receipts* - -

TOTAL (Net)

V. SPECIAL SERVICES:

"ALABAMA CLAIMS" -

EXCESS OF INCOME OVER EXPENI





PART

| | £. |
|---|---|
| | 53,148 |
| | £ |
| I. NATIONAL DEBT SERVICES: | |
| For details, *see* Appendix A. - - - | – |
| | 77,366 |
| II. NAVAL AND MILITARY EXPENDITURE: | |
| For details, *see* Appendix B. - - - | – |
| III. CIVIL SERVICES: | |
| 1. CIVIL LIST AND CIVIL ADMINISTRATION: | |
| (*a*) Charged on Consolidated Fund - - | 1,48 |
| (*b*) Voted - - - - - - - - | 5,87 |
| | 7,36 |
| *Less,—Extra Receipts* - - - - | *1,91* |
| TOTAL (Net) - - - | – |
| 2. PUBLIC EDUCATION - - - - - - | 1,81 |
| *Less,—Extra Receipts* - - - - | *27* |
| TOTAL (Net) - - - | – |
| 3. CHARGES TRANSFERRED FROM LOCAL TO IMPERIAL FUNDS AND OTHER EXPENDITURE OF A LOCAL CHARACTER: | |
| (*a*) Charged on Consolidated Fund - | – |
| (*b*) Voted - - - - - - - - | 2,50 |
| | 2,50 |
| *Less,—Extra Receipts* - - - | *9* |
| | 83,284 |
| TOTAL (Net) - - - | – |
| TOTAL, CIVIL SERVICES - - - | – |
| IV. CUSTOMS AND INLAND REVENUE: | |
| CUSTOMS - - - - - - - - - | 97 |
| *Less,—Extra Receipts* - - - - | *6* |
| INLAND REVENUE - - - - - - | 1,62 |
| | 57,761 |
| *Less,—Extra Receipts* - - - - | *4* |
| TOTAL (Net) - - - | – |
| V. SPECIAL SERVICES: | |
| "ALABAMA CLAIMS" - - - - - - | 971,559 |
| | 439,807 |
| EXCESS OF INCOME OVER EXPENDITURE - | 411,366 |

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II.—Expenditure (*Net* Exchequer Issues)—*continued.*

| 1872–73. | | | 1873–74. | | | 1874–75. | | |
|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. |
| – | — | **26,713,453** | — | — | **26,661,830** | — | — | **26,559,776** |
| – | — | **23,063,774** | — | — | **24,354,280** | — | — | **24,507,864** |
| 3,216 | | | 1,479,942 | | | 1,489,493 | | |
| 7,638 | | | 6,346,942 | | | 6,430,316 | | |
| 3,854 | | | 7,826,884 | | | 7,919,809 | | |
| *3,293* | | | *1,844,002* | | | *2,027,855* | | |
| – | 5,447,561 | | — | 5,982,882 | | — | 5,891,954 | |
| 3,572 | | | 1,952,646 | | | 2,135,705 | | |
| *7,837* | | | *26,563* | | | *25,773* | | |
| – | 1,788,735 | | — | 1,926,083 | | — | 2,109,932 | |
| – | | | — | | | — | | |
| 3,516 | | | 2,851,672 | | | 3,424,459 | | |
| 3,516 | | | 2,851,672 | | | 3,424,459 | | |
| *1,220* | | | *90,499* | | | *102,796* | | |
| – | 2,412,296 | | — | 2,761,173 | | — | 3,321,663 | |
| – | — | **9,648,592** | — | — | **10,670,138** | — | — | **11,323,549** |
| 1,210 | | | 1,006,303 | | | 1,021,184 | | |
| *9,599* | | | *58,710* | | | *65,012* | | |
| | 910,611 | | | 947,593 | | | 956,172 | |
| 1,592 | | | 1,668,112 | | | 1,672,124 | | |
| *5,953* | | | *45,526* | | | *47,227* | | |
| | 1,574,639 | | | 1,622,586 | | | 1,624,897 | |
| – | — | **2,485,250** | — | — | **2,570,179** | — | — | **2,581,069** |
| – | — | — | — | — | **3,196,875** | — | — | — |
| | | **61,911,069** | | | **67,453,302** | | | **64,972,258** |
| – | — | 5,894,322 | — | — | 869,147 | — | — | 593,834 |
| | £. | 67,805,391 | | £. | 68,322,449 | | £. | 65,566,092 |

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Part II.—EXPENDITURE (*NET* EXCHEQUER ISSUES)—*continued.*

| | 1875-76. | | | 1876-77. | | |
|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. |
| **NATIONAL DEBT SERVICES:** | | | | | | |
| For Details, *see* Appendix A. | — | — | **26,743,882** | — | — | **27,153,148** |
| **NAVAL AND MILITARY EXPENDITURE:** | | | | | | |
| For Details, *see* Appendix B. | — | — | **24,804,078** | — | — | **25,477,366** |
| **CIVIL SERVICES:** | | | | | | |
| 1. CIVIL LIST AND CIVIL ADMINISTRATION: | | | | | | |
| (*a*) Charged on Consolidated Fund | 1,493,706 | | | 1,483,125 | | |
| (*b*) Voted | 6,506,302 | | | 6,423,003 | | |
| | 8,000,008 | | | 7,906,128 | | |
| *Less,—Extra Receipts* | *1,812,816* | | | *1,988,892* | | |
| TOTAL (Net) | — | 6,187,192 | | — | 5,917,236 | |
| 2. PUBLIC EDUCATION | 2,484,840 | | | 2,697,879 | | |
| *Less,—Extra Receipts* | *28,923* | | | *39,294* | | |
| TOTAL (Net) | — | 2,455,917 | | — | 2,658,585 | |
| 3. CHARGES TRANSFERRED FROM LOCAL TO IMPERIAL FUNDS AND OTHER EXPENDITURE OF A LOCAL CHARACTER: | | | | | | |
| (*a*) Charged on Consolidated Fund | — | | | — | | |
| (*b*) Voted | 4,132,259 | | | 4,216,959 | | |
| | 4,132,259 | | | 4,216,959 | | |
| *Less,—Extra Receipts* | *107,699* | | | *109,496* | | |
| TOTAL (Net) | — | 4,024,560 | | — | 4,107,463 | |
| TOTAL CIVIL SERVICES | — | — | **12,667,669** | — | — | **12,683,284** |
| **CUSTOMS AND INLAND REVENUE:** | | | | | | |
| CUSTOMS | 994,504 | | | 988,283 | | |
| *Less,—Extra Receipts* | *58,088* | | | *56,492* | | |
| | | 936,416 | | | 931,791 | |
| INLAND REVENUE | 1,699,889 | | | 1,777,997 | | |
| *Less,—Extra Receipts* | *46,865* | | | *52,027* | | |
| | | 1,653,024 | | | 1,725,970 | |
| TOTAL (Net) | — | — | **2,589,440** | — | — | **2,657,761** |
| **SPECIAL SERVICES:** | | | | | | |
| 1. EXPENSES CONNECTED WITH THE PURCHASE OF SHARES IN THE SUEZ CANAL (SO FAR AS NOT PROVIDED FOR BY LOAN) | — | — | **76,565** | — | — | |
| | | | **66,881,634** | | | **67,971,559** |
| EXCESS of INCOME over EXPENDITURE | — | — | 509,920 | — | — | 439,807 |
| | | £. | 67,391,554 | | £. | 68,411,366 |



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Part II.—EXPENDITURE (*NET* EXCHEQUER ISSUES)—*continued.*

| | 1877-78. | | | 1878-79. | | |
|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. |
| **I. NATIONAL DEBT SERVICES:** | | | | | | |
| For Details, *see* Appendix A. | — | — | **27,386,447** | — | — | 27,453,010 |
| **II. NAVAL AND MILITARY EXPENDITURE:** | | | | | | |
| For Details, *see* Appendix B. | — | — | **28,562,465** | — | — | 30,249,360 |
| **III. CIVIL SERVICES:** | | | | | | |
| 1. CIVIL LIST AND CIVIL ADMINISTRATION: | | | | | | |
| (*a*) Charged on Consolidated Fund | 1,560,876 | | | 1,544,732 | | |
| (*b*) Voted | 6,472,277 | | | 6,513,111 | | |
| | 8,033,153 | | | 8,057,843 | | |
| *Less,—Extra Receipts* | *1,959,374* | | | *1,984,713* | | |
| TOTAL (Net) | — | 6,073,779 | | — | 6,073,130 | |
| 2. PUBLIC EDUCATION | 3,067,405 | | | 3,416,252 | | |
| *Less,—Extra Receipts* | *32,657* | | | *32,513* | | |
| TOTAL (Net) | — | 3,034,748 | | — | 3,383,739 | |
| 3. CHARGES TRANSFERRED FROM LOCAL TO IMPERIAL FUNDS AND OTHER EXPENDITURE OF A LOCAL CHARACTER: | | | | | | |
| (*a*) Charged on Consolidated Fund | — | | | — | | |
| (*b*) Voted | 4,320,119 | | | 4,921,542 | | |
| | 4,320,119 | | | 4,921,542 | | |
| *Less,—Extra Receipts* | *120,564* | | | *156,209* | | |
| TOTAL (Net) | — | 4,199,555 | | — | 4,765,333 | |
| TOTAL CIVIL SERVICES | — | — | **13,308,082** | — | — | 14,222,202 |
| **IV. CUSTOMS AND INLAND REVENUE:** | | | | | | |
| CUSTOMS | 965,547 | | | 962,722 | | |
| *Less,—Extra Receipts* | 55,874 | | | *49,229* | | |
| | | 909,673 | | | 913,493 | |
| INLAND REVENUE | 1,722,720 | | | 1,828,447 | | |
| *Less,—Extra Receipts* | *47,430* | | | *60,079* | | |
| | | 1,675,290 | | | 1,768,368 | |
| TOTAL (Net) | — | — | **2,584,963** | — | — | 2,681,861 |
| | | | **71,841,957** | | | 74,606,433 |
| EXCESS of INCOME over EXPENDITURE | — | — | — | — | — | — |
| | | £. | 71,841,957 | | £. | 74,606,433 |

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Part II.—EXPENDITURE (*NET* EXCHEQUER ISSUES)—*continued.*

| 1879–80. | | | 1880–81. | | | 1881–82. | | |
|---|---|---|---|---|---|---|---|---|
| £. | £. | £. | £. | £. | £. | £. | £. | £. |
| — | — | **27,454,606** | — | — | **28,223,236** | — | — | **28,279,409** |
| — | — | **28,496,519** | — | — | **25,781,602** | — | — | **27,401,998** |
| 1,539,701 | | | 1,520,111 | | | 1,507,808 | | |
| 6,528,181 | | | 6,778,658 | | | 7,198,971 | | |
| 8,067,882 | | | 8,298,769 | | | 8,706,779 | | |
| *2,048,993* | | | *2,033,129* | | | *2,183,459* | | |
| — | 6,018,889 | | — | 6,265,640 | | — | 6,523,320 | |
| 3,467,010 | | | 3,735,009 | | | 3,834,405 | | |
| *35,237* | | | *33,086* | | | *35,558* | | |
| — | 3,431,773 | | — | 3,701,923 | | — | 3,798,847 | |
| — | | | — | | | — | | |
| 5,209,220 | | | 5,146,430 | | | 5,339,121 | | |
| 5,209,220 | | | 5,146,430 | | | 5,339,121 | | |
| *241,266* | | | *236,221* | | | *248,637* | | |
| — | 4,967,954 | | — | 4,910,209 | | — | 5,090,484 | |
| — | — | **14,418,616** | — | — | **14,877,772** | — | — | **15,412,651** |
| 973,841 | | | 992,491 | | | 1,000,959 | | |
| *45,499* | | | *48,321* | | | *48,500* | | |
| 1,810,475 | 928,342 | | 1,858,000 | 944,170 | | 1,839,796 | 952,459 | |
| *37,748* | | | *36,553* | | | *26,817* | | |
| | 1,772,727 | | | 1,821,447 | | | 1,812,979 | |
| — | — | **2,701,069** | — | — | **2,765,617** | — | — | **2,765,438** |
| | | **73,070,810** | | | **71,648,227** | | | **73,859,496** |
| — | — | — | — | — | 933,363 | — | — | 349,726 |
| | £. | 73,070,810 | | £. | 72,581,590 | | £. | 74,209,222 |



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Part II.—EXPENDITURE (*NET* EXCHEQUER ISSUES)—*continued.*

| | 1882-83. | | | 1883-84. | | |
|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. |
| **I. NATIONAL DEBT SERVICES:** | | | | | | |
| For Details, *see* Appendix A. | — | — | **28,225,482** | — | — | 28,245,33[illegible] |
| **II. NAVAL AND MILITARY EXPENDITURE:** | | | | | | |
| For Details, *see* Appendix B. | — | — | **29,373,867** | — | — | 27,816,3[illegible] |
| **III. CIVIL SERVICES:** | | | | | | |
| 1. CIVIL LIST AND CIVIL ADMINISTRATION: | | | | | | |
| (*a*) Charged on Consolidated Fund | 1,486,421 | | | 1,495,150 | | |
| (*b*) Voted | 7,297,487 | | | 7,116,099 | | |
| | 8,783,908 | | | 8,611,249 | | |
| *Less,—Extra Receipts* | *2,160,844* | | | *2,107,934* | | |
| TOTAL (Net) | — | 6,623,064 | | — | 6,503,315 | |
| 2. PUBLIC EDUCATION | 3,962,999 | | | 4,101,463 | | |
| *Less,—Extra Receipts* | *34,790* | | | *35,197* | | |
| TOTAL (Net) | — | 3,928,209 | | — | 4,066,266 | |
| 3. CHARGES TRANSFERRED FROM LOCAL TO IMPERIAL FUNDS AND OTHER EXPENDITURE OF A LOCAL CHARACTER: | | | | | | |
| (*a*) Charged on Consolidated Fund | — | | | — | | |
| (*b*) Voted | 6,030,017 | | | 5,919,798 | | |
| | 6,030,017 | | | 5,919,798 | | |
| *Less,—Extra Receipts* | *273,742* | | | *288,059* | | |
| TOTAL (Net) | — | 5,756,275 | | — | 5,631,739 | |
| TOTAL, CIVIL SERVICES | — | — | **16,307,548** | — | — | 16,201,3[illegible] |
| **IV. CUSTOMS AND INLAND REVENUE:** | | | | | | |
| CUSTOMS | 998,727 | | | 974,843 | | |
| *Less,—Extra Receipts* | *52,092* | | | *63,867* | | |
| | | 946,635 | | | 910,976 | |
| INLAND REVENUE | 1,871,574 | | | 1,796,906 | | |
| *Less,—Extra Receipts* | *27,977* | | | *29,043* | | |
| | | 1,843,597 | | | 1,767,863 | |
| TOTAL (Net) | — | — | **2,790,232** | — | — | 2,678,9[illegible] |
| | | | **76,697,129** | | | 74,941,8[illegible] |
| EXCESS of INCOME over EXPENDITURE | — | — | 98,178 | — | — | 9[illegible] |
| | | £. | 76,795,307 | | £. | 75,147,[illegible] |

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Part II.—EXPENDITURE (*NET* EXCHEQUER ISSUES)—*continued.*

| 1884–85. | | | 1885–86. | | | 1886–87. | | |
|---|---|---|---|---|---|---|---|---|
| £. | £. | £. | £. | £. | £. | £. | £. | £. |
| — | — | **28,349,690** | — | — | **21,911,259** | — | — | **26,667,336** |
| — | — | **30,561,916** | — | — | **39,534,993** | — | — | **31,918,139** |
| 1,425,982 | | | 1,435,743 | | | 1,448,569 | | |
| 7,159,439 | | | 7,036,366 | | | 6,941,072 | | |
| 8,585,421 | | | 8,472,109 | | | 8,389,641 | | |
| *1,970,269* | | | *2,014,336* | | | *1,825,491* | | |
| — | 6,615,152 | | — | 6,457,773 | | — | 6,564,150 | |
| 4,420,381 | | | 4,620,673 | | | 4,794,375 | | |
| *35,444* | | | *28,843* | | | *44,590* | | |
| — | 4,384,937 | | — | 4,591,830 | | — | 4,749,785 | |
| — | | | — | | | — | | |
| 5,937,797 | | | 6,021,768 | | | 6,042,593 | | |
| 5,937,797 | | | 6,021,768 | | | 6,042,593 | | |
| *354,016* | | | *256,152* | | | *201,787* | | |
| — | 5,583,781 | | — | 5,765,616 | | — | 5,840,806 | |
| — | — | **16,583,870** | — | — | **16,815,219** | — | — | **17,154,741** |
| 977,516 | | | 955,452 | | | 949,216 | | |
| *54,098* | | | *47,883* | | | *42,377* | | |
| | 923,418 | | | 907,569 | | | 906,839 | |
| 1,767,852 | | | 1,796,212 | | | 1,727,702 | | |
| *29,246* | | | *28,366* | | | *26,656* | | |
| | 1,738,606 | | | 1,767,846 | | | 1,701,046 | |
| — | — | **2,662,024** | — | — | **2,675,415** | — | — | **2,607,885** |
| | | **78,157,500** | | | **80,936,886** | | | **78,348,101** |
| — | — | — | — | — | — | — | — | 776,006 |
| | £. | 78,157,500 | | £. | 80,936,886 | | £. | 79,124,107 |

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Part II.—EXPENDITURE (*NET* EXCHEQUER ISSUES)—*continued.*

| | 1887-88. | | | 1888-89. | | |
|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. |
| **I. NATIONAL DEBT SERVICES:** | | | | | | |
| For Details, *see* Appendix A. | — | — | **25,843,214** | — | — | **25,836,136** |
| **II. NAVAL AND MILITARY EXPENDITURE:** | | | | | | |
| For Details, *see* Appendix B. | — | — | **30,758,293** | — | — | **29,107,133** |
| **III. CIVIL SERVICES:** | | | | | | |
| 1. CIVIL LIST AND CIVIL ADMINISTRATION: | | | | | | |
| (*a*) Charged on Consolidated Fund | 1,431,432 | | | 1,430,546 | | |
| (*b*) Voted | 6,907,985 | | | 6,849,631 | | |
| | 8,339,417 | | | 8,280,177 | | |
| *Less,—Extra Receipts* | *1,962,198* | | | *1,963,203* | | |
| TOTAL (Net) | — | 6,377,219 | | — | 6,316,974 | |
| 2. PUBLIC EDUCATION | 4,873,367 | | | 5,057,992 | | |
| *Less,—Extra Receipts* | *36,692* | | | *34,707* | | |
| TOTAL (Net) | — | 4,836,675 | | — | 5,023,285 | |
| 3. CHARGES TRANSFERRED FROM LOCAL TO IMPERIAL FUNDS AND OTHER EXPENDITURE OF A LOCAL CHARACTER: | | | | | | |
| (*a*) Charged on Consolidated Fund | — | | | — | | |
| (*b*) Voted | 6,381,759 | | | 5,909,876 | | |
| (*See* also under Local Taxation Revenue below.) | | | | | | |
| | 6,381,759 | | | 5,909,876 | | |
| *Less,—Extra Receipts* | *192,022* | | | *264,093* | | |
| TOTAL (Net) | — | 6,189,737 | | — | 5,645,783 | |
| TOTAL, CIVIL SERVICES | — | — | **17,403,631** | — | — | **16,986,042** |
| **IV. CUSTOMS AND INLAND REVENUE:** | | | | | | |
| CUSTOMS | 935,961 | | | 926,989 | | |
| *Less,—Extra Receipts* | *48,835* | | | *45,200* | | |
| | | 887,126 | | | 881,789 | |
| INLAND REVENUE | 1,771,785 | | | 1,791,333 | | |
| *Less,—Extra Receipts* | *42,203* | | | *38,673* | | |
| | | 1,729,582 | | | 1,752,660 | |
| TOTAL (Net) | — | — | **2,616,708** | — | — | **2,634,449** |
| **V. SPECIAL SERVICES:** | | | | | | |
| 1. CONVERSION AND REDEMPTION OF DEBT: | | | | | | |
| EXPENDITURE INCURRED UNDER THE CONVERSION ACT, 1888, AND THE REDEMPTION ACT, 1889, MET OUT OF REVENUE | — | — | | — | 2,009,958 | |
| 2. DRAWBACK ON REPEAL OF SILVER PLATE DUTY | — | — | | — | — | |
| 3. EXPENSES UNDER THE COINAGE ACT, 1891 | — | — | | — | — | |
| TOTAL, SPECIAL SERVICES | — | — | — | — | — | **2,009,958** |
| | | | **76,621,846** | | | **76,573,718** |
| EXCESS of INCOME over EXPENDITURE | — | — | 2,378,609 | — | — | 788,982 |
| | | £. | 79,000,455 | | £. | 77,362,700 |

**EXPENDITURE OUT OF**

| | 1888-89. |
|---|---|
| | £. |
| ENGLAND | 1,120,000 |
| SCOTLAND | 154,000 |
| IRELAND | 126,000 |
| £. | **1,400,000** |

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Part II.—EXPENDITURE (*NET* EXCHEQUER ISSUES)—*continued.*

| 1889–90. | | | 1890–91. | | | 1891–92. | | |
|---|---|---|---|---|---|---|---|---|
| £. | £. | £. | £. | £. | £. | £. | £. | £. |
| — | — | **24,798,070** | — | — | **24,971,987** | — | — | **24,825,085** |
| — | — | **32,767,749** | — | — | **33,371,932** | — | — | **33,162,789** |
| 1,435,783 | | | 1,449,951 | | | 1,452,733 | | |
| 6,879,769 | | | 7,409,882 | | | 7,894,065 | | |
| 8,315,552 | | | 8,859,833 | | | 9,346,798 | | |
| *2,741,986* | | | *2,372,487* | | | *1,842,946* | | |
| — | 5,573,566 | | — | 6,487,346 | | — | 7,503,852 | |
| 5,113,779 | | | 5,262,250 | | | 6,235,224 | | |
| *35,508* | | | *35,851* | | | *5,121* | | |
| — | 5,078,271 | | — | 5,226,399 | | — | 6,230,103 | |
| — | | | — | | | 40,000 | | |
| 3,543,797 | | | 3,358,982 | | | 3,398,526 | | |
| 3,543,797 | | | 3,358,982 | | | 3,438,526 | | |
| *220,901* | | | *170,532* | | | *111,606* | | |
| — | 3,322,896 | | — | 3,188,450 | | — | 3,326,920 | |
| — | — | **13,974,733** | — | — | **14,902,195** | — | — | **17,060,875** |
| 905,912 | | | 897,111 | | | 897,924 | | |
| *58,263* | | | *52,672* | | | *51,170* | | |
| | 847,649 | | | 844,439 | | | 846,754 | |
| 1,748,979 | | | 1,746,336 | | | 1,794,024 | | |
| *32,729* | | | *30,942* | | | *30,854* | | |
| | 1,716,250 | | | 1,715,394 | | | 1,763,170 | |
| — | — | **2,563,899** | — | — | **2,559,833** | — | — | **2,609,924** |
| — | 42,550 | | — | — | | — | — | |
| — | — | | — | 95,107 | | — | — | |
| — | — | | — | — | | — | 400,000 | |
| — | — | **42,550** | — | — | **95,107** | — | — | **400,000** |
| | | **74,147,001** | | | **75,901,054** | | | **78,058,673** |
| — | — | 3,221,002 | — | — | 1,756,257 | — | — | 1,067,013 |
| | £. | 77,368,003 | | £. | 77,657,311 | | £. | 79,125,686 |

**LOCAL TAXATION REVENUE.**

| | | 1889–90. | | | 1890–91. | | | 1891–92. |
|---|---|---|---|---|---|---|---|---|
| | | £. | | | £. | | | £. |
| — | — | 4,748,416 | — | — | 5,947,613 | — | — | 6,426,860 |
| — | — | 240,157 | — | — | 700,938 | — | — | 795,712 |
| — | — | 196,947 | — | — | 325,861 | — | — | 359,260 |
| | £. | **5,185,520** | | £. | **6,974,412** | | £. | **7,581,832** |

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Part II.—EXPENDITURE (*NET* EXCHEQUER ISSUES)—*continued.*

| | 1892-93. | | | 1893-94. | | |
|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. |
| **I. NATIONAL DEBT SERVICES:** | | | | | | |
| For Details, *see* Appendix A. | — | — | **24,919,902** | — | — | **25,038,723** |
| **II. NAVAL AND MILITARY EXPENDITURE:** | | | | | | |
| For Details, *see* Appendix B. | — | — | **33,265,683** | — | — | **33,327,475** |
| **III. CIVIL SERVICES:** | | | | | | |
| 1. CIVIL LIST AND CIVIL ADMINISTRATION: | | | | | | |
| (*a*) Charged on Consolidated Fund | 1,443,904 | | | 1,447,642 | | |
| (*b*) Voted | 6,637,360 | | | 6,649,776 | | |
| | 8,081,264 | | | 8,097,418 | | |
| *Less,—Extra Receipts* | *1,695,068* | | | *1,753,109* | | |
| TOTAL (Net) | — | 6,386,196 | | — | 6,344,309 | |
| 2. PUBLIC EDUCATION | 7,973,828 | | | 8,434,719 | | |
| *Less,—Extra Receipts* | *1,939* | | | *813* | | |
| TOTAL (Net) | — | 7,971,889 | | — | 8,433,906 | |
| 3. CHARGES TRANSFERRED FROM LOCAL TO IMPERIAL FUNDS AND OTHER EXPENDITURE OF A LOCAL CHARACTER: | | | | | | |
| (*a*) Charged on Consolidated Fund | 40,000 | | | 40,000 | | |
| (*b*) Voted | 3,173,105 | | | 3,139,938 | | |
| (*See* also under Local Taxation Revenue below.) | 3,213,105 | | | 3,179,938 | | |
| *Less,—Extra Receipts* | *76,920* | | | *70,640* | | |
| TOTAL (Net) | — | 3,136,185 | | | 3,109,298 | |
| TOTAL CIVIL SERVICES | — | — | **17,494,270** | — | — | **17,887,513** |
| **IV. CUSTOMS AND INLAND REVENUE:** | | | | | | |
| CUSTOMS | 850,595 | | | 845,948 | | |
| *Less,—Extra Receipts* | *12,746* | 837,849 | | — | 845,948 | |
| INLAND REVENUE | 1,765,000 | | | 1,825,040 | | |
| *Less,—Extra Receipts* | *9,775* | 1,755,225 | | *107* | 1,824,933 | |
| TOTAL (Net) | — | — | **2,593,074** | — | — | **2,670,88[illegible]** |
| **V. SPECIAL SERVICES:** | | | | | | |
| (1.) Egyptian Government, Grant in Aid | — | — | — | — | — | — |
| (2.) Expenses under the Coinage Acts, 1891 and 1893 | — | — | — | — | — | — |
| | | | **78,272,929** | | | **78,924,59[illegible]** |
| EXCESS OF INCOME OVER EXPENDITURE | — | — | 20,011 | — | — | — |
| | | £. | 78,292,940 | | | 78,924,59[illegible] |

**EXPENDITURE OUT O[illegible]**

| | | | 1892-93. | | | 1893-94. |
|---|---|---|---|---|---|---|
| | | | £. | | | £. |
| ENGLAND | — | — | 6,109,910 | — | — | 6,106,19[illegible] |
| SCOTLAND | — | — | 752,415 | — | — | 736,74[illegible] |
| IRELAND | — | — | 351,878 | — | — | 321,01[illegible] |
| £. | | £. | **7,214,203** | | £. | **7,163,95[illegible]** |

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| 1894–95. | | | 98–99. | | 1899–1900. | | |
|---|---|---|---|---|---|---|---|
| £. | £. | £. | £. | £. | £. | £. | £. |
| — | — | **24,977,912** | — | **25,237,723** | — | — | **23,535,285** |
| — | — | **35,143,563** | — | **43,996,949** | — | — | **69,372,359** |
| 1,408,867 | | | 1,[illegible] | | 1,326,256 | | |
| 6,908,911 | | | 7,[illegible] | | 8,087,864 | | |
| 8,317,778 | | | 8,[illegible] | | 9,414,120 | | |
| *1,254,290* | | | *1,[illegible]* | | *1,929,972* | | |
| — | 7,063,488 | | [illegible]20,116 | | — | 7,484,148 | |
| 8,777,935 | | | 9,1[illegible] | | 11,246,545 | | |
| *787* | | | | | *709* | | |
| — | 8,777,148 | | [illegible]97,941 | | — | 11,245,836 | |
| 40,000 | | | | | 1,149,940 | | |
| 3,220,242 | | | 3,[illegible] | | 3,136,758 | | |
| 3,260,242 | | | 3,[illegible] | | 4,286,698 | | |
| *82,418* | | | | | *54,823* | | |
| — | 3,177,824 | | [illegible]46,735 | | — | 4,231,875 | |
| — | — | **19,018,460** | — | **22,064,792** | — | — | **22,961,859** |
| 835,000 | | | 8[illegible] | | 840,000 | | |
| — | | | | | — | | |
| 1,811,000 | 835,000 | | 1,8[illegible]40,000 | | 1,960,000 | 840,000 | |
| *85* | | | | | *20* | | |
| | 1,810,915 | | [illegible]75,970 | | | 1,959,980 | |
| — | — | **2,645,915** | — | **2,815 970** | — | — | **2,799,980** |
| — | — | — | | | — | | |
| — | — | — | — | — | — | — | — |
| | | **81,785,850** | | **94,115,434** | | | **118,669,483** |
| — | — | 765,341 | — | 185,957 | — | — | — |
| | £. | 82,551,191 | £. | 94,301,391 | | £. | 118,669,483 |

**LOCAL TAXATION REVENUE.**

| 1894–95. | | | 1898–99. | | 1899–1900. | | |
|---|---|---|---|---|---|---|---|
| | | £. | | £. | | | £. |
| — | — | 5,976,281 | — | 8,080,912 | — | — | 8,495,850 |
| — | — | 713,495 | — | 992,735 | — | — | 1,059,874 |
| — | — | 323,766 | — | 447,513 | — | — | 408,937 |
| | £. | **7,013,542** | £. | **9,521,160** | | £. | **9,964,661** |

* This Surplus, instead of being treated as Sin[illegible] ade from the Exchequer as required; 768,382*l.* remained unissued from the Exchequer on 31st March 1899.

† This Surplus, instead of being treated as Sin[illegible] been made from the Exchequer as required; 1,093,216*l.* remained in the Exchequer on the 31st March 1899.

‡ £. 2,550,000 of this Surplus, instead of being [illegible]nd was issued from the Exchequer in the financial year 1898–99; 2,360,000*l.* of the amount issued was invested und[illegible]



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## APPENDIX A.

# DETAILS OF NATIONAL DEBT SERVICES.



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## APPENDIX A.—DETAILS OF NATIONAL DEBT SERVICES.

| | 1869-70. | | | 1870-71. | | |
|---|---|---|---|---|---|---|
| | On Account of Interest and Management. | On Account of Capital. | TOTAL. | On Account of Interest and Management. | On Account of Capital. | TOTAL. |
| (1.) INSIDE THE PERMANENT OR FIXED ANNUAL CHARGE: | £. | £. | £. | £. | £. | £. |
| Interest of the Funded Debt | 22,224,893 | — | 22,224,893 | 22,045,378 | — | 22,045,378 |
| Terminable Annuities | 1,905,626 | 2,460,222 | 4,365,848 | 1,601,598 | 2,777,139 | 4 378,737 |
| Interest of the Unfunded Debt | 252,950 | — | 252,950 | 192,640 | — | 192,640 |
| Management of the Debt | 209,868 | — | 209,868 | 209,682 | — | 209,682 |
| £. | 24,593,337 | 2,460,222 | 27,053,559 | 24,049,298 | 2,777,139 | 26,826,437 |
| (2.) OUTSIDE THE PERMANENT OR FIXED ANNUAL CHARGE: | | | | | | |
| Nil. | — | — | — | — | — | — |
| (3.) OTHER CHARGES CONNECTED WITH CAPITAL LIABILITIES: | | | | | | |
| 1.) Borne on Consolidated Fund: | | | | | | |
| (a.) Bankruptcy and Chancery Liabilities. | — | 18,018 | 18,018 | — | 472,958 | 472,958 |
| (b.) Russian-Dutch Loan | 49,166 | 20,799 | 69,965 | 48,552 | 20,799 | 69,351 |
| £. | 49,166 | 38,817 | 87,983 | 48,552 | 493,757 | 542,309 |
| TOTAL ISSUE £. | 24,642,503 | 2,499,039 | 27,141,542 | 24,097,850 | 3,270,896 | 27,368,746 |
| *Sundry Receipts to be set off:* | | | | | | |
| *Interest on Sardinian Loan* | — | — | — | — | — | — |
| *Interest on Local Loans* | — | — | — | — | — | — |
| *Profits of Issue and Fees on Stock Certificates.* | *138,984* | — | *138,984* | *139,151* | — | *139,151* |
| *Moiety of Red Sea Annuity repaid from Indian Revenues.* | *13,417* | *4,610* | *18,027* | *13,252* | *4,775* | *18,027* |
| *Miscellaneous* | — | — | — | — | — | — |
| £. | *152,401* | *4,610* | *157,011* | *152,403* | *4,775* | *157,178* |
| NET EXPENDITURE £. | 24,490,102 | 2,494,429 | 26,984,531 | 23,945,447 | 3,266,121 | 27,211,568 |

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A

| 1871-72. | | | | |
|---|---|---|---|---|
| On Account of Interest and Management. | On Account of Capital. | TOTAL. | On I Man | |
| £. | £. | £. | | |
| 21,947,386 | — | 21,947,386 | 21 | (1.) |
| 1,612,378 | 2,900,328 | 4,512,706 | 1 | |
| 169,943 | — | 169,943 | | |
| 209,566 | — | 209,566 | | (2.) |
| 23,939,273 | 2,900,328 | 26,839,601 | 23 | |
| — | — | — | | (3.) |
| — | 155,000 | 155,000 | | |
| 47,254 | 20,799 | 68,053 | | |
| 47,254 | 175,799 | 223,053 | | |
| 23,986,527 | 3,076,127 | 27,062,654 | 2 | |
| — | — | — | | Sun |
| — | — | — | | |
| *139,423* | — | *139,423* | | |
| *13,084* | *4,943* | *18,027* | | |
| — | — | — | | |
| *152,507* | *4,943* | *157,450* | | |
| 23,834,020 | 3,071,184 | 26,905,204 | 2 | |

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## Appendix A.—Details of National Debt Services—*continued.*

| | 1875-76. | | | 1876-77. | | |
|---|---|---|---|---|---|---|
| | On Account of Interest and Management. | On Account of Capital. | Total. | On Account of Interest and Management. | On Account of Capital. | Total. |
| Inside the Permanent or Fixed Annual Charge: | £. | £. | £. | £. | £. | £ |
| Interest of the Funded Debt | 21,415,932 | — | 21,415,932 | 21,381,714 | — | 21,381,714 |
| (1.) Terminable Annuities | 1,552,416 | 3,812,071 | 5,364,487 | 1,367,714 | 4,006,485 | 5,374,199 |
| Interest of the Unfunded Debt | 132,050 | — | 132,050 | 112,039 | — | 112,039 |
| Management of the Debt | 207,381 | — | 207,381 | 207,268 | — | 207,268 |
| New Sinking Fund | — | 280,150 | 280,150 | — | 624,780 | 624,780 |
| £. | 23,307 779 | 4,092,221 | 27,400,000 | 23,068,735 | 4,631,265 | 27,700,000 |
| Outside the Permanent or Fixed Annual Charge: | | | | | | |
| Principal and Interest Suez Canal Exchequer Bonds. | — | — | — | 139,913 | 10,000 | 149,913 |
| Interest on Supply Exchequer Bonds | — | — | — | — | — | — |
| Interest on Loans for Local Purposes | 43,750 | — | 43,750 | 142,921 | — | 142,921 |
| (2.) Interest on Stock created for Loan to India | — | — | — | — | — | — |
| £. | 43,750 | — | 43,750 | 282,834 | 10,000 | 292,834 |
| Other Charges connected with Capital Liabilities: (3.) | | | | | | |
| (1.) Borne on Consolidated Fund: | | | | | | |
| (a.) Bankruptcy and Chancery Liabilities. | — | — | — | — | 50,000 | 50,000 |
| (b.) Russian-Dutch Loan | 42,585 | 20,799 | 63,384 | 41,115 | 20,799 | 61,914 |
| (2.) Borne on Votes: | | | | | | |
| Savings Banks and Friendly Societies Deficiency. | — | — | — | — | — | — |
| £. | 42,585 | 20,799 | 63,384 | 41,115 | 70,799 | 111,914 |
| Total Issue £. | 23,394,114 | 4,113,020 | 27,507,134 | 23,392,684 | 4,712,064 | 28,104,748 |
| *Sundry Receipts to be set off:* | | | | | | |
| *Interest on Sardinian Loan* | *44,778* | — | *44,778* | *43,714* | — | *43,714* |
| *Interest on Local Loans* | *497,030* | — | *497,030* | *610,858* | — | *610,858* |
| *Interest on Purchase Money of Suez Canal Shares.* | — | — | — | *129,110* | *10,000* | *139,110* |
| *Profits of Issue and Fees on Stock Certificates.* | *139,343* | — | *139,343* | *139,331* | — | *139,331* |
| *Moiety of Red Sea Annuity repaid from Indian Revenues.* | *12,349* | *5,678* | *18,027* | *12,148* | *5,879* | *18,027* |
| *Recovered from Insurance Companies in respect of cancelled Contracts for Life Insurances.* | *64,074* | — | *64,074* | — | — | — |
| *Post Office Savings Banks, Surplus of Interest.* | — | — | — | — | — | — |
| *Trustee Savings Banks, Moiety of Surplus of Interest.* | — | — | — | — | — | — |
| *Miscellaneous* | — | — | — | *560* | — | *560* |
| £. | *757,574* | *5,678* | *763,252* | *935,721* | *15,879* | *951,600* |
| Net Expenditure £. | 22,636,540 | 4,107,342 | 26,743,882 | 22,456,963 | 4,696,185 | 27,153,148 |

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Appendix A.—DETAILS OF NATIONAL DEBT SERVICES—*continued.*

| 1877–78. | | | 1878–79. | | | 1879–80. | | |
|---|---|---|---|---|---|---|---|---|
| On Account of Interest and Management. | On Account of Capital. | TOTAL. | On Account of Interest and Management. | On Account of Capital. | TOTAL. | On Account of Interest and Management. | On Account of Capital. | TOTAL. |
| £. | £. | £. | £. | £. | £. | £. | £. | £. |
| 21,375,868 | — | 21,375,868 | 21,307,965 | — | 21,307,965 | 21,295,957 | — | 21,295,957 |
| 1,362,955 | 4,184,563 | 5,547,518 | 1,306,425 | 4,404,893 | 5,711,318 | 1,167,125 | 4,550,346 | 5,717,471 |
| 104,213 | — | 104,213 | 138,434 | — | 138,434 | 127,134 | — | 127,134 |
| 207,576 | — | 207,576 | 208,407 | — | 208,407 | 208,374 | — | 208,374 |
| — | 764,825 | 764,825 | — | 633,876 | 633,876 | — | 651,064 | 651,064 |
| 23,050,612 | 4,949,388 | 28,000,000 | 22,961,231 | 5,038,769 | 28,000,000 | 22,798,590 | 5,201,410 | 28,000,000 |
| 139,123 | 60,800 | 199,923 | 136,976 | 62,900 | 199,876 | 134,755 | 65,200 | 199,955 |
| — | — | — | 129,375 | — | 129,375 | 190,375 | — | 190,375 |
| 212,827 | — | 212,827 | 314,932 | — | 314,932 | 341,805 | — | 341,805 |
| — | — | — | — | — | — | 30,739 | — | 30,739 |
| 351,950 | 60,800 | 412,750 | 581,283 | 62,900 | 644,183 | 697,674 | 65,200 | 762,874 |
| — | 20,000 | 20,000 | — | 20,000 | 20,000 | — | — | — |
| 39,910 | 20,799 | 60,709 | 38,891 | 20,799 | 59,690 | 38,044 | 20,799 | 58,843 |
| 126,689 | — | 126,689 | 127,617 | — | 127,617 | 123,944 | — | 123,944 |
| 166,599 | 40,799 | 207,398 | 166,508 | 40,799 | 207,307 | 161,988 | 20,799 | 182,787 |
| 23,569,161 | 5,050,987 | 28,620,148 | 23,709,022 | 5,142,468 | 28,851,490 | 23,658,252 | 5,287,409 | 28,945,661 |
| *42,617* | — | *42,617* | *41,487* | — | *41,487* | *40,323* | — | *40,323* |
| *708,438* | — | *708,438* | *851,435* | — | *851,435* | *1,015,444* | — | *1,015,444* |
| *138,029* | *60,800* | *198,829* | *135,929* | *62,900* | *198,829* | *133,629* | *65,200* | *198,829* |
| *139,030* | — | *139,030* | *140,311* | — | *140,311* | *140,602* | — | *140,602* |
| *11,940* | *6,087* | *18,027* | *11,726* | *6,301* | *18,027* | *11,503* | *6,524* | *18,027* |
| — | — | — | — | — | — | — | — | — |
| *126,280* | — | *126,280* | *147,117* | — | *147,117* | *77,788* | — | *77,788* |
| — | — | — | — | — | — | — | — | — |
| *480* | — | *480* | *1,274* | — | *1,274* | *42* | — | *42* |
| *1,166,814* | *66,887* | *1,233,701* | *1,329,279* | *69,201* | *1,398,480* | *1,419,331* | *71,724* | *1,491,055* |
| 22,402,347 | 4,984,100 | 27,386,447 | 22,379,743 | 5,073,267 | 27,453,010 | 22,238,921 | 5,215,685 | 27,454,606 |



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## Appendix A.—Details of National Debt Services—*continued.*

| | 1880–81. | | | 1881–82. | | |
|---|---|---|---|---|---|---|
| | On Account of Interest and Management. | On Account of Capital. | Total. | On Account of Interest and Management. | On Account of Capital. | Total |
| (1.) Inside the Permanent or Fixed Annual Charge: | £. | £. | £. | £. | £. | £. |
| Interest of the Funded Debt | 21,285,816 | — | 21,285,816 | 21,185,241 | — | 21,185,241 |
| Terminable Annuities | 1,224,226 | 5,628,410 | 6,852,636 | 1,159,031 | 6,033,765 | 7,192,796 |
| Interest of the Unfunded Debt | 101,384 | — | 101,384 | 105,116 | — | 105,116 |
| Management of the Debt | 208,762 | — | 208,762 | 208,562 | — | 208,562 |
| New Sinking Fund | — | 351,402 | 351,402 | — | 270,121 | 270,121 |
| £. | 22,820,188 | 5,979,812 | 28,800,000 | 22,657,950 | 6,303,886 | 28,961,836 |
| (2.) Outside the Permanent or Fixed Annual Charge: | | | | | | |
| Interest, &c., on Loans for Local Purposes | 455,182 | — | 455,182 | 460,949 | 12,547 | 473,496 |
| Principal and Interest, Suez Canal Exchequer Bonds. | 132,454 | 67,400 | 199,854 | 130,074 | 69,800 | 199,874 |
| Interest on Supply Exchequer Bonds | 58,750 | — | 58,750 | — | — | — |
| Interest on Stock created for Loan to India | 61,478 | — | 61,478 | 30,739 | — | 30,739 |
| £. | 707,864 | 67,400 | 775,264 | 621,762 | 82,347 | 704,109 |
| (3.) Other Charges connected with Capital Liabilities: | | | | | | |
| (1.) Borne on Consolidated Fund: | | | | | | |
| (a) Bankruptcy and Chancery Liabilities. | — | — | — | — | 30,000 | 30,000 |
| (b.) Friendly Societies Capital Liability. | — | — | — | — | — | — |
| (c.) Russian Dutch Loan | 36,859 | 20,799 | 57,658 | 35,831 | 20,799 | 56,630 |
| (2.) Borne on Votes: | | | | | | |
| Savings Banks and Friendly Societies Deficiency. | 122,306 | — | 122,306 | 49,852 | — | 49,852 |
| £. | 159,165 | 20,799 | 179,964 | 85,683 | 50,799 | 136,482 |
| Total Issue £. | 23,687,217 | 6,068,011 | 29,755,228 | 23,365,395 | 6,437,032 | 29,802,427 |
| *Sundry Receipts to be set off:* | | | | | | |
| *Interest on Sardinian Loan* | *39,124* | — | *39,124* | *37,888* | — | 37,888 |
| *Interest on Local Loans* | *1,009,759* | — | *1,009,759* | *982,545* | — | 982,545 |
| *Interest on Purchase Money of Suez Canal Shares.* | *131,429* | *67,400* | *198,829* | *129,029* | *69,800* | 198,829 |
| *Profits of Issue and Fees on Stock Certificates.* | *140,802* | — | *140,802* | *139,840* | — | 139,840 |
| *Moiety of Red Sea Annuity repaid from Indian Revenues.* | *11,272* | *6,755* | *18,027* | *11,034* | *6,993* | 18,027 |
| *Post Office Savings Banks, Surplus of Interest.* | *125,345* | — | *125,345* | *144,879* | — | 144,879 |
| *Trustee Savings Banks, Moiety of Surplus of Interest.* | — | — | — | — | — | — |
| *Miscellaneous* | *106* | — | *106* | *1,010* | — | 1,010 |
| £. | *1,457,837* | *74,155* | *1,531,992* | *1,446,225* | *76,793* | 1,523,018 |
| Net Expenditure £. | 22,229,380 | 5,993,856 | 28,223,236 | 21,919,170 | 6,360,239 | 28,279,409 |

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Appendix A.—DETAILS OF NATIONAL DEBT SERVICES—*continued.*

| 1882–83. | | | 1883–84. | | | 1884–85. | | |
|---|---|---|---|---|---|---|---|---|
| On Account of Interest and Management. | On Account of Capital. | TOTAL. | On Account of Interest and Management. | On Account of Capital. | TOTAL. | On Account of Interest and Management. | On Account of Capital. | TOTAL. |
| £. | £. | £. | £. | £. | £. | £. | £. | £. |
| 21,155,117 | — | 21,155,117 | 20,098,157 | — | 20,098,157 | 18,976,393 | — | 18,976,393 |
| 986,218 | 6,303,701 | 7,289,919 | 1,950,443 | 5,988,117 | 7,938,560 | 2,739,611 | 6,343,127 | 9,082,738 |
| 135,077 | — | 135,077 | 121,822 | — | 121,822 | 101,390 | — | 101,390 |
| 209,766 | — | 209,766 | 214,819 | — | 214,819 | 214,705 | — | 214,705 |
| — | 213,793 | 213,793 | — | 600,173 | 600,173 | — | 508,447 | 508,447 |
| 22,486,178 | 6,517,494 | 29,003,672 | 22,385,241 | 6,588,290 | 28,973,531 | 22,032,099 | 6,851,574 | 28,883,673 |
| 421,544 | 53,971 | 475,515 | 392,108 | 86,030 | 478,138 | 378,620 | 86,030 | 464,650 |
| 127,610 | 72,300 | 199,910 | 125,057 | 74,800 | 199,857 | 122,416 | 77,500 | 199,916 |
| — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — |
| 549,154 | 126,271 | 675,425 | 517,165 | 160,830 | 677,995 | 501,036 | 163,530 | 664,566 |
| — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — |
| 34,779 | 20,799 | 55,578 | 33,698 | 20,799 | 54,497 | 32,631 | 20,799 | 53,430 |
| 49,326 | — | 49,326 | 48,588 | — | 48,588 | 48,115 | — | 48,115 |
| 84,105 | 20,799 | 104,904 | 82,286 | 20,799 | 103,085 | 80,746 | 20,799 | 101,545 |
| 23,119,437 | 6,664,564 | 29,784,001 | 22,984,692 | 6,769,919 | 29,754,611 | 22,613,881 | 7,035,903 | 29,649,784 |
| *36,615* | — | *36,615* | *35,304* | — | *35,304* | *33,953* | — | *33,953* |
| *983,401* | — | *983,401* | *961,995* | — | *961,995* | *993,397* | — | *993,397* |
| *126,529* | *72,300* | *198,829* | *124,029* | *74,800* | *198,829* | — | — | — |
| *153,279* | — | *153,279* | *155,828* | — | *155,828* | *154,677* | — | *154,677* |
| *10,787* | *7,240* | *18,027* | *10,531* | *7,496* | *18,027* | *10,267* | *7,760* | *18,027* |
| *145,799* | — | *145,799* | *123,139* | — | *123,139* | *93,794* | — | *93,794* |
| *21,074* | — | *21,074* | *16,159* | — | *16,159* | *6,105* | — | *6,105* |
| *1,495* | — | *1,495* | — | — | — | *141* | — | *141* |
| *1,478,979* | *79,540* | *1,558,519* | *1,426,985* | *82,296* | *1,509,281* | *1,292,334* | *7,760* | *1,300,094* |
| 21,640,458 | 6,585,024 | 28,225,482 | 21,557,707 | 6,687,623 | 28,245,330 | 21,321,547 | 7,028,143 | 28,349,690 |



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Appendix A.—Details of National Debt Services—*continued.*

| | 1885–86. | | | 1886–87. | | |
|---|---|---|---|---|---|---|
| | On Account of Interest and Management | On Account of Capital. | Total. | On Account of Interest and Management | On Account of Capital. | Total. |
| (1.) Inside the Permanent or Fixed Annual Charge: | £. | £. | £. | £. | £. | £. |
| Interest of the Funded Debt | 18,793,179 | — | 18,793,179 | 18,771,838 | — | 18,771,838 |
| Terminable Annuities | 2,548,237 | * 1,037,570 | 3,585,807 | 2,547,000 | 5,667,891 | 8,214,891 |
| Interest of the Unfunded Debt | 174,478 | — | 174,478 | 174,819 | — | 174,819 |
| Management of the Debt | 217,895 | — | 217,895 | 204,819 | — | 204,819 |
| New Sinking Fund | — | * — | * — | — | † — | † — |
| £. | 21,733,789 | 1,037,570 | 22,771,359 | 21,698,476 | 5,667,891 | 27,366,367 |
| (2.) Outside the Permanent or Fixed Annual Charge: | | | | | | |
| Interest &c. on Loans for Local Purposes | 357,498 | 113,842 | 471,340 | 377,712 | † — | 377,712 |
| Principal and Interest, Suez Canal Exchequer Bonds | 119,679 | 80,300 | 199,979 | 116,844 | 83,100 | 199,944 |
| Interest on Cape Railway Bonds | 7,000 | — | 7,000 | 14,000 | — | 14,000 |
| Interest on Treasury Bills issued under the Conversion Act, 1888 | — | — | — | — | — | — |
| £. | 484,177 | 194,142 | 678,319 | 508,556 | 83,100 | 591,656 |
| (3.) Other Charges connected with Capital Liabilities: | | | | | | |
| (1.) Borne on Consolidated Fund: | | | | | | |
| (*a.*) Cost of advertising the Issue of Exchequer Bonds under the National Debt Redemption Act, 1889 | — | — | — | — | — | — |
| (*b.*) Bankruptcy and Chancery Liabilities | — | — | — | — | — | — |
| (*c.*) Friendly Societies Capital Liability | — | — | — | — | 20,000 | 20,000 |
| (*d.*) Russian Dutch Loan | 31,845 | 20,799 | 52,644 | 30,658 | 20,799 | 51,457 |
| (2.) Borne on Votes: | | | | | | |
| Savings Banks and Friendly Societies Deficiency | 51,021 | — | 51,021 | 52,363 | — | 52,363 |
| £. | 82,866 | 20,799 | 103,665 | 83,021 | 40,799 | 123,820 |
| Total Issue £. | 22,300,832 | 1,252,511 | 23,553,343 | 22,290,053 | 5,791,790 | 28,081,843 |
| *Sundry Receipts to be set off:* | | | | | | |
| *Interest on Local Loans* | *958,742* | — | *958,742* | *952,119* | — | 952,119 |
| *Interest on Sardinian Loan* | *32,561* | — | *32,561* | *31,128* | — | 31,128 |
| *Interest on Cape Railway Loan* | *7,000* | — | *7,000* | *14,000* | — | 14,000 |
| *Interest on Purchase Money of Suez Canal Shares* | *219,976* | *157,800* | *377,776* | *95,846* | *83,100* | 178,946 |
| *Profits of Issue and Fees on Stock Certificates* | *154,764* | — | *154,764* | *154,187* | — | 154,187 |
| *Moiety of Red Sea Annuity repaid from Indian Revenues* | *9,993* | *8,034* | *18,027* | *9,709* | *8,318* | 18,027 |
| *Post Office Savings Banks, Surplus of Interest* | *93,041* | — | *93,041* | *64,608* | — | 64,608 |
| *Trustee Savings Banks Moiety of Surplus of Interest* | — | — | — | — | — | — |
| *Miscellaneous* | *173* | — | *173* | *1,492* | — | 1,492 |
| £. | *1,476,250* | *165,834* | *1,642,084* | *1,323,089* | *91,418* | 1,414,507 |
| Net Expenditure £. | 20,824,582 | 1,086,677 | 21,911,259 | 20,966,964 | 5,700,372 | 26,667,336 |

* Under Act 48 & 49 Vict. c. 43, the New Sinking Fund and the portion of certain Terminable Annuities representing replacement of Capital were suspended in 1885–86.
† Suspended in 1886–87 under Act 49 Vict. c. 19.

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Appendix A.—DETAILS OF NATIONAL DEBT SERVICES—*continued.*

| 1887–88. | | | 1888–89. | | | 1889–90. | | |
|---|---|---|---|---|---|---|---|---|
| On Account of Interest and Management. | On Account of Capital. | TOTAL. | On Account of Interest and Management. | On Account of Capital. | TOTAL. | On Account of Interest and Management. | On Account of Capital. | TOTAL. |
| £. | £. | £. | £. | £. | £. | £. | £. | £. |
| 18,187,386 | — | 18,187,386 | 18,361,288 | — | 18,361,288 | 16,836,466 | — | 16,836,466 |
| 2,330,413 | 4,284,291 | 6,614,704 | 2,060,725 | 3,846,770 | 5,907,495 | 2,153,982 | 4,401,614 | 6,555,596 |
| 314,724 | — | 314,724 | 369,932 | — | 369,932 | 715,603 | — | 715,603 |
| 204,351 | — | 204,351 | 197,348 | — | 197,348 | 191,968 | — | 191,968 |
| — | 678,835 | 678,835 | — | 1,163,937 | 1,163,937 | — | 700,367 | 700,367 |
| 21,036,874 | 4,963,126 | 26,000,000 | 20,989,293 | 5,010,707 | 26,000,000 | 19,898,019 | 5,101,981 | 25,000,000 |
| — | — | — | — | — | — | — | — | — |
| 113,911 | 86,000 | 199,911 | 47,100 | 152,900 | 200,000 | 30,383 | 169,617 | 200,000 |
| 14,000 | — | 14,000 | 14,000 | — | 14,000 | 14,000 | — | 14,000 |
| — | — | — | 10,594 | — | 10,594 | 12,760 | — | 12,760 |
| 127,911 | 86,000 | 213,911 | 71,694 | 152,900 | 224,594 | 57,143 | 169,617 | 226,760 |
| — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — |
| — | 10,000 | 10,000 | — | — | — | — | — | — |
| 29,719 | 20,799 | 50,518 | 28,642 | 20,799 | 49,441 | 27,612 | 20,799 | 48,411 |
| 51,258 | — | 51,258 | 60,000 | — | 60,000 | 56,190 | — | 56,190 |
| 80,977 | 30,799 | 111,776 | 88,642 | 20,799 | 109,441 | 83,802 | 20,799 | 104,601 |
| 21,245,762 | 5,079,925 | 26,325,687 | 21,149,629 | 5,184,406 | 26,334,035 | 20,038,964 | 5,292,397 | 25,331,361 |
| — | — | — | — | — | — | — | — | — |
| *29,650* | — | *29,650* | *28,128* | — | *28,128* | *26,561* | — | *26,561* |
| *14,000* | — | *14,000* | *14,000* | — | *14,000* | *14,000* | — | *14,000* |
| *112,829* | *86,000* | *198,829* | *45,929* | *152,900* | *198,829* | *68,978* | *169,617* | *238,595* |
| *154,965* | — | *154,965* | *160,109* | — | *160,109* | *163,584* | — | *163,584* |
| *9,415* | *8,612* | *18,027* | *9,113* | *8,914* | *18,027* | *8,798* | *9,229* | *18,027* |
| *67,002* | — | *67,002* | *78,806* | — | *78,806* | *72,495* | — | *72,495* |
| — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | *29* | — | *29* |
| *387,861* | *94,612* | *482,473* | *336,085* | *161,814* | *497,899* | *354,445* | *178,846* | *533,291* |
| 20,857,901 | 4,985,313 | 25,843,214 | 20,813,544 | 5,022,592 | 25,836,136 | 19,684,519 | 5,113,551 | 24,798,070 |

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## Appendix A.—Details of National Debt Services—*continued.*

| | 1890–91. | | | 1891–92. | | |
|---|---|---|---|---|---|---|
| | On Account of Interest and Management. | On Account of Capital. | Total. | On Account of Interest and Management. | On Account of Capital. | Total. |
| (1.) Inside the Permanent or Fixed Annual Charge: | £. | £. | £. | £. | £. | £. |
| Interest of the Funded Debt | 15,998,486 | — | 15,998,486 | 15,893,049 | — | 15,893,049 |
| Terminable Annuities | 2,022,869 | 4,527,002 | 6,549,871 | 1,816,344 | 4,741,294 | 6,557,638 |
| Interest of the Unfunded Debt | 988,089 | — | 988,089 | 820,292 | — | 820,292 |
| Adjustments under the Finance Act, 1894 | — | — | — | — | — | — |
| Management of the Debt | 191,912 | — | 191,912 | 187,233 | — | 187,233 |
| New Sinking Fund | — | 1,271,642 | 1,271,642 | — | 1,541,788 | 1,541,788 |
| £. | 19,201,356 | 5,798,644 | 25,000,000 | 18,716,918 | 6,283,082 | 25,000,000 |
| (2.) Outside the Permanent or Fixed Annual Charge: | | | | | | |
| Principal and Interest, Suez Canal Exchequer Bonds | 24,394 | 175,606 | 200,000 | 18,194 | 181,806 | 200,000 |
| Interest on Cape Railway Bonds | 7,000 | — | 7,000 | — | — | — |
| £. | 31,394 | 175,606 | 207,000 | 18,194 | 181,806 | 200,000 |
| (3.) Other Charges connected with Capital Liabilities: | | | | | | |
| (1.) Borne on Consolidated Fund: | | | | | | |
| (*a.*) Cost of advertising the Issue of Exchequer Bonds under the National Debt Redemption Act, 1889 | — | — | — | 169 | — | 169 |
| (*b.*) Bankruptcy and Chancery Liabilities | — | 100,000 | 100,000 | — | — | — |
| (*c.*) Friendly Societies Capital Liability | — | — | — | — | — | — |
| (*d.*) Russian Dutch Loan | 26,675 | 20,799 | 47,474 | 13,025 | — | 13,025 |
| (2.) Borne on Votes: | | | | | | |
| (*a.*) Under the Barracks Act, 1890 | — | — | — | — | — | — |
| (*b.*) Under Imperial Defence Act, 1888 — Army | 29,682 | — | 29,682 | 56,099 | — | 56,099 |
| (*b.*) Under Imperial Defence Act, 1888 — Navy | 11,996 | 52,220 | 64,216 | 4,507 | 40,653 | 45,160 |
| (*c.*) Under the Naval Defence Act, 1889 | — | — | — | — | — | — |
| (*d.*) Under the Telegraph Act, 1892 | — | — | — | — | — | — |
| (*e.*) Savings Banks and Friendly Societies Deficiency | 12,847 | — | 12,847 | 9,647 | — | 9,647 |
| £. | 81,200 | 173,019 | 254,219 | 83,447 | 40,653 | 124,100 |
| Total Issues £. | 19,313,950 | 6,147,269 | 25,461,219 | 18,818,559 | 6,505,541 | 25,324,100 |
| *Sundry Receipts to be set off:* | | | | | | |
| *Interest on Sardinian Loan* | *24,946* | — | *24,946* | *23,281* | — | *23,281* |
| *Interest on Cape Railway Loan* | *6,165* | — | *6,165* | — | — | — |
| *Interest under Imperial Defence Act, 1888* | *11,996* | — | *11,996* | — | — | — |
| *Interest on Purchase Money of Suez Canal Shares* | *23,223* | *175,606* | *198,829* | *17,024* | *181,806* | *198,830* |
| *Profits of Issue and Fees on Stock Certificates* | *163,754* | — | *163,754* | *168,878* | — | *168,878* |
| *Moiety of Red Sea Annuity repaid from Indian Revenues* | *8,472* | *9,555* | *18,027* | *8,134* | *9,893* | *18,027* |
| *Post Office Savings Bank, Surplus of Interest* | *36,050* | — | *36,050* | *65,663* | — | *65,663* |
| *Trustee Savings Banks, Moiety of Surplus of Interest* | *29,465* | — | *29,465* | *24,334* | — | *24,334* |
| *Miscellaneous* | — | — | — | *2* | — | *2* |
| £. | *304,071* | *185,161* | *489,232* | *307,316* | *191,699* | *499,015* |
| Net Expenditure £. | 19,009,879 | 5,962,108 | 24,971,987 | 18,511,243 | 6,313,842 | 24,825,085 |

These amounts represent the annuity paid by the Admiralty, less the amount received from the Colonies, in pursuance of the Australian Agreement, and appropriated in aid of the Naval Vote bearing the charge.

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Appendix A.—DETAILS OF NATIONAL DEBT SERVICES—*continued.*

| 1892–93. | | | 1893–94. | | | 1894–95. | | |
|---|---|---|---|---|---|---|---|---|
| On Account of Interest and Management. | On Account of Capital. | TOTAL. | On Account of Interest and Management. | On Account of Capital. | TOTAL. | On Account of Interest and Management. | On Account of Capital. | TOTAL. |
| £. | £. | £. | £. | £. | £. | £. | £. | £. |
| 16,052,835 | — | 16,052,835 | 16,132,688 | — | 16,132,688 | 16,069,869 | — | 16,069,869 |
| 1,758,526 | 4,591,875 | 6,350,401 | 1,642,593 | 4,750,911 | 6,393,504 | 1,588,890 | 4,833,520 | 6,422,410 |
| 659,826 | — | 659,826 | 468,305 | — | 468,305 | 461,830 | — | 461,830 |
| — | — | — | — | — | — | 150,675 | — | 150,675 |
| 185,193 | — | 185,193 | 178,911 | — | 178,911 | 176,953 | — | 176,953 |
| — | 1,751,745 | 1,751,745 | — | 1,826,592 | 1,826,592 | — | 1,718,263 | 1,718,263 |
| 18,656,380 | 6,343,620 | 25,000,000 | 18,422,497 | 6,577,503 | 25,000,000 | 18,448,217 | 6,551,783 | 25,000,000 |
| 11,776 | 188,224 | 200,000 | 5,130 | 194,870 | 200,000 | — | — | — |
| — | — | — | — | — | — | — | — | — |
| 11,776 | 188,224 | 200,000 | 5,130 | 194,870 | 200,000 | — | — | — |
| 146 | — | 146 | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — |
| 15,598 | 27,956 | 43,554 | 14,760 | 28,794 | 43,554 | 13,896 | 29,658 | 43,554 |
| — | — | — | 11,867 | 20,723 | 32,590 | 30,920 | 44,644 | 75,564 |
| 66,993 | — | 66,993 | 73,996 | — | 73,996 | — | — | — |
| 15,024 | 34,981 | * 50,005 | 12,707 | 37,359 | * 50,066 | 11,278 | 49,520 | * 60,798 |
| 15,566 | — | 15,566 | 57,535 | — | 57,535 | — | — | — |
| — | — | — | 312 | 1,666 | 1,978 | 5,573 | 11,365 | 16,938 |
| 9,215 | — | 9,215 | 15,351 | — | 15,351 | 21,710 | — | 21,710 |
| 122,542 | 62,937 | 185,479 | 186,528 | 88,542 | 275,070 | 83,377 | 135,187 | 218,564 |
| 18,790,698 | 6,594,781 | 25,385,479 | 18,614,155 | 6,860,915 | 25,475,070 | 18,531,594 | 6,686,970 | 25,218,564 |
| *21,567* | — | *21,567* | *19,801* | — | *19,801* | *17,981* | — | *17,981* |
| — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — |
| *10,605* | *188,224* | *198,829* | *3,959* | *194,870* | *198,829* | †— | — | — |
| *170,971* | — | *170,971* | *169,767* | — | *169,767* | *169,543* | — | *169,543* |
| *7,784* | *10,243* | *18,027* | *7,423* | *10,604* | *18,027* | *7,048* | *10,979* | *18,027* |
| *51,118* | — | *51,118* | *29,923* | — | *29,923* | *35,101* | — | *35,101* |
| *5,065* | — | *5,065* | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — |
| *267,110* | *198,467* | *465,577* | *230,873* | *205,474* | *436,347* | *229,673* | *10,979* | *240,652* |
| 18,523,588 | 6,396,314 | 24,919,902 | 18,383,282 | 6,655,441 | 25,038,723 | 18,301,921 | 6,675,991 | 24,977,912 |

† After the 31st March 1894 the Receipts from Suez Canal Shares are given on p. 19.

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## Appendix A.—Details of National Debt Services—*continued.*

| | 1895-96. | | | 1896-97. | | |
|---|---|---|---|---|---|---|
| | On Account of Interest and Management. | On Account of Capital. | Total. | On Account of Interest and Management. | On Account of Capital. | Total. |
| (1.) Inside the Permanent or Fixed Annual Charge: | £. | £. | £. | £. | £. | £. |
| Interest of the Funded Debt | 16,110,274 | — | 16,110,274 | 16,108,037 | — | 16,108,037 |
| Terminable Annuities | 1,456,086 | 4,986,052 | 6,442,138 | 1,382,794 | 5,766,949 | 7,149,743 |
| Interest of the Unfunded Debt | 118,367 | — | 118,367 | 112,534 | — | 112,534 |
| Management of the Debt | 176,447 | — | 176,447 | 175,692 | — | 175,692 |
| New Sinking Fund | — | 2,152,774 | 2,152,774 | — | 1,453,994 | 1,453,994 |
| £. | 17,861,174 | 7,138,826 | 25,000,000 | 17,779,057 | 7,220,943 | 25,000,000 |
| (2.) Outside the Permanent or Fixed Annual Charge: | | | | | | |
| Interest on Treasury Bills issued under the Treasury Bills Act, 1899 | — | — | — | — | — | — |
| (3.) Other Charges connected with Capital Liabilities: | | | | | | |
| (1.) Borne on Consolidated Fund: | | | | | | |
| (a.) Bankruptcy and Chancery Liabilities | — | — | — | — | — | — |
| (b.) Friendly Societies Capital Liability | — | — | — | — | — | — |
| (c.) Russian Dutch Loan | 13,006 | 30,547 | 43,553 | 12,090 | 31,464 | 43,554 |
| (2.) Borne on Votes: | | | | | | |
| (a.) Under the Barracks Act, 1890 | 52,426 | 79,065 | 131,491 | 69,288 | 118,465 | 187,753 |
| (b.) Under Imperial Defence Act, 1888, Part I., Navy | 9,807 | 50,359 | * 60,166 | 8,291 | 52,329 | *60,62[illegible] |
| (c.) Under the Telegraph Acts, 1892 to 1899 | 7,305 | 11,774 | 19,079 | 11,264 | 18,782 | 30,046 |
| (d.) Under the Uganda Railway Act, 1896 | — | — | — | — | — | — |
| (e.) Under Public Offices (Acquisition of Site) Act, 1895 | — | — | — | — | — | — |
| (f.) Savings Banks and Friendly Societies Deficiency | 27,154 | — | 27,154 | 61,237 | — | 61,237 |
| (g.) Grant for redeeming Land Tax on Government Property | — | — | — | — | — | — |
| (h.) Grant of the balance of a Life Annuity forfeited | — | — | — | — | — | — |
| £. | 109,698 | 171,745 | 281,443 | 162,170 | 221,040 | 383,210 |
| Total Issues £. | 17,970,872 | 7,310,571 | 25,281,443 | 17,941,227 | 7,441,983 | 25,383,210 |
| *Sundry Receipts to be set off:* | | | | | | |
| *Interest on Sardinian Loan* | *16,107* | — | *16,107* | *14,176* | — | *14,176* |
| *Unexpended balance of Loan raised under the Imperial Defence Act, 1888* | — | — | — | — | *236* | *236* |
| *Profits of Issue and Fees on Stock Certificates* | *175,379* | — | *175,379* | *175,638* | — | *175,638* |
| *Moiety of Red Sea Annuity repaid from Indian Revenues* | *6,661* | *11,366* | *18,027* | *6,259* | *11,768* | *18,027* |
| *Post Office Savings Banks, Surplus of Interest* | *3,836* | — | *3,836* | *16,983* | — | *16,983* |
| *Trustee Savings Banks, Moiety of Surplus of Interest* | — | — | — | — | — | — |
| *Miscellaneous* | *2* | — | *2* | — | — | — |
| £. | *201,985* | *11,366* | *213,351* | *213,056* | *12,004* | *225,062* |
| Net Expenditure £. | 17,768,887 | 7,299,205 | 25,068,092 | 17,728,171 | 7,429,979 | 25,158,150 |

* These amounts represent the annuity paid by the Admiralty, less the amount received from the Colonies, in pursuance of the Australian Agreement, and appropriated in aid of the Naval Vote bearing the charge.

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Appendix A.—DETAILS OF NATIONAL DEBT SERVICES—*continued*.

| 1897–98. | | | 1898–99. | | | 1899–1900. | | |
|---|---|---|---|---|---|---|---|---|
| On Account of Interest and Management. | On Account of Capital. | TOTAL. | On Account of Interest and Management. | On Account of Capital. | TOTAL. | On Account of Interest and Management. | On Account of Capital. | TOTAL. |
| £. | £. | £. | £. | £. | £. | £. | £. | £. |
| 16,063,925 | — | 16,063,925 | 16,009,557 | — | 16,009,557 | 15,242,192 | — | 15,242,192 |
| 1,262,174 | 5,998,985 | 7,261,159 | 1,099,561 | 6,182,142 | 7,281,703 | 1,508,630 | 5,781,861 | 7,290,491 |
| 139,300 | — | 139,300 | 139,254 | — | 139,254 | 272,577 | — | 272,577 |
| 174,309 | — | 174,309 | 175,027 | — | 175,027 | 174,864 | — | 174,864 |
| — | 1,361,307 | 1,361,307 | — | 1,394,459 | 1,394,459 | — | 19,876 | 19,876 |
| 17,639,708 | 7,360,292 | 25,000,000 | 17,423,399 | 7,576,601 | 25,000,000 | 17,198,263 | 5,801,737 | 23,000,000 |
| — | | — | — | — | — | 216,657 | — | 216,657 |
| — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — |
| 11,146 | 32,408 | 43,554 | 10,174 | 33,380 | 43,554 | 9,172 | 34,382 | 43,554 |
| 67,559 | 128,988 | 196,547 | 62,555 | 133,992 | 196,547 | 73,870 | 174,206 | 248,076 |
| 6,729 | 53,753 | * 60,482 | 5,121 | 55,708 | * 60,829 | 3,463 | 56,838 | * 60,301 |
| 22,130 | 52,530 | 74,660 | 25,730 | 48,930 | 74,660 | 26,990 | 63,140 | 90,130 |
| 4,873 | 2,590 | 7,463 | 3,971 | 3,492 | 7,463 | 3,876 | 3,587 | 7,463 |
| — | — | — | — | — | — | 9,462 | 3,316 | 12,778 |
| 46,423 | — | 46,423 | 58,416 | — | 58,416 | 58,029 | — | 58,029 |
| — | 100,000 | 100,000 | — | — | — | — | 466 | 466 |
| — | — | — | — | — | — | 56 | 194 | 250 |
| 158,860 | 370,269 | 529,129 | 165,967 | 275,502 | 441,469 | 184,918 | 336,129 | 521,047 |
| 17,798,568 | 7,730,561 | 25,529,129 | 17,589,366 | 7,852,103 | 25,441,469 | 17,599,838 | 6,137,866 | 23,737,704 |
| *12,186* | — | *12,186* | *10,137* | — | *10,137* | *8,025* | — | *8,025* |
| | — | — | — | — | — | — | — | — |
| *175,562* | — | *175,562* | *175,582* | — | *175,582* | *176,367* | — | *176,367* |
| *5,843* | *12,184* | *18,027* | *5,413* | *12,614* | *18,027* | *4,969* | *13,058* | *18,027* |
| | — | — | — | — | — | — | — | — |
| | — | — | — | — | — | — | — | — |
| *7* | *100* | *107* | — | — | — | — | — | — |
| *193,598* | *12,284* | *205,882* | *191,132* | *12,614* | *203,746* | *189,361* | *13,058* | *202,419* |
| 17,604,970 | 7,718,277 | 25,323,247 | 17,398,234 | 7,839,489 | 25,237,723 | 17,410,477 | 6,124,808 | 23,535,285 |



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## APPENDIX B.

# DETAILS OF NAVAL AND MILITARY EXPENDITURE.

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**ARMY—Voted:**

ARMY, INCLUDING ARMY PURCHASE
MISSION - - - - - -

*Deduct,—Surveys of United Kingdo*

**Charged on Consolidated Fund:**

Nil.

*Deduct,—Sundry Receipts:*

*Contributions from Indian Rev*
*for,—*

*Effective Charges* - -

*Non-Effective Charges* -

*Other Services* - -

*Contributions from Colonial G*
*ments* - - - -

*Sale of Old Stores, &c.* - -

**NAVY—Voted** - - - - -

*Deduct,—Sundry Receipts:*

*Contributions from Indian Revenu*

*Sale of Old Stores, &c.* - -

TOTAL **ARMY AND NAVY**

**VOTES OF CREDIT AND SPE**
**SERVICES:**

Abyssinian Expedition, Vote of Credit

War in Europe, Vote of Credit -

*Less,—Sundry Receipts:*

*China Indemnity* - - -

*Abyssinian Expedition, Saving ref*

TOTAL **VOTES OF CREDIT,**







| | | |
|---|---|---|
| **ARMY—Voted:** | £. | |
| ARMY, INCLUDING ARMY PURCHASE COMMISSION - - - - - - - - | 15,410 | |
| **Charged on Consolidated Fund:** | | |
| Nil. | — | |
| *Deduct,—Sundry Receipts:* | | |
| *Contributions from Indian Revenues, for,—* | | |
| *Effective Charges* - - - - | *322,* | |
| *Non-Effective Charges* - - - | *674,* | |
| *Other Services* - - - - - | — | |
| *Contributions from Colonial Governments* - - - - - - - - | *283,* | |
| *Sale of Old Stores, &c.* - - - - | *342,* | |
| *Army Purchase Commission* - - - | — | 79,740 |
| **NAVY—Voted** - - - - - - - - | — | |
| *Deduct,—Sundry Receipts:* | | |
| *Contributions from Indian Revenues* - | *66,* | |
| *Sale of Old Stores, &c.* - - - - | *198,* | 08,690 |
| | | **8,430** |
| TOTAL **ARMY AND NAVY** - - | — | |
| **VOTES OF CREDIT AND SPECIAL SERVICES:** | | |
| Ashantee Expedition, Vote of Credit - - | — | |
| *Less,—Sundry Receipts:* | | |
| *China and Japan Indemnities* - - | *1,* | |
| | | *11,064* |
| TOTAL **VOTES OF CREDIT, &c.** - | — | **77,366** |

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.—DETAILS OF NAVAL AND MILITARY EXPENDITURE—*continued.*

| | 1872-73. | | 1873-74. | | | 1874-75. | | |
|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. |
| ,900 | 15,410,900 | | 15,138,464 | 15,138,464 | | 15,096,049 | 15,096,049 | |
| | — | | — | — | | — | — | |
| ,000 | | | *603,000* | | | *285,000* | | |
| ,373 | | | *280,000* | | | *238,501* | | |
| | | | — | | | *3,890* | | |
| ,514 | | | *335,775* | | | *253,389* | | |
| ,007 | | | *407,233* | | | *324,297* | | |
| | | | *19,426* | | | *1,575* | | |
| | 1,621,894 | 13,789,006 | | 1,645,434 | 13,493,030 | | 1,106,652 | 13,989,397 |
| | 9,541,000 | | — | 10,277,799 | | — | 10,678,304 | |
| ,628 | | | *49,751* | | | *75,833* | | |
| *181* | | | *166,798* | | | *140,473* | | |
| | 264,809 | 9,276,191 | | 216,549 | 10,061,250 | | 216,306 | 10,461,998 |
| | — | **23,065,197** | — | — | **23,554,280** | — | — | **24,451,395** |
| | | | 800,000 | 800,000 | | 125,000 | 125,000 | |
| | — | | | | | | | |
| ,423 | | | — | — | | *68,531* | | |
| | 1,423 | | | | | | 68,531 | |
| | — | — *1,423* | — | — | **800,000** | — | — | **56,469** |
| | £. | **23,063,774** | | £. | **24,354,280** | | £. | **24,507,864** |

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Appendix B.—DETAILS OF NAVAL AND MILITARY EXPENDITURE—*continued.*

| — | 1875–76. | | | 1876–77. | | |
|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. |
| **ARMY—Voted:** | | | | | | |
| ARMY, INCLUDING ARMY PURCHASE COMMISSION | 15,079,107 | | | 15,749,717 | | |
| ARMY, INDIAN HOME CHARGES | 500,000 | 15,579,107 | | 170,000 | 15,919,717 | |
| **Charged on Consolidated Fund:** | | | | | | |
| LOCALISATION OF MILITARY FORCES (MET OUT OF REVENUE) | — | 200,000 | | — | — | |
| | | 15,779,107 | | | 15,919,717 | |
| *Deduct,—(1.) Special Services shown below:* | | | | | | |
| *(2.) Sundry Receipts:* | | | | | | |
| *Contributions from Indian Revenues, for—* | | | | | | |
| *Effective Charges* | *415,000* | | | *400,000* | | |
| *Non-Effective Charges* | *420,000* | | | *368,330* | | |
| *Capitalisation of Pensions granted before 1st April 1870* | — | | | *100,000* | | |
| *Contributions from Colonial Governments* | *187,793* | | | *218,564* | | |
| *Sale of Old Stores, &c.* | *352,596* | | | *328,611* | | |
| *Army Purchase Commission* | *1,970* | 1,377,359 | | *24,472* | 1,439,977 | |
| | | | 14,401,748 | | | 14,479,740 |
| **NAVY—Voted** | — | 11,063,449 | | — | 11,364,383 | |
| *Deduct,—(1.) Special Services shown below:* | | | | | | |
| *(2.) Sundry Receipts:* | | | | | | |
| *Contributions from Indian Revenues* | *66,548* | | | *65,818* | | |
| *Sale of Old Stores, &c.* | *198,888* | 265,436 | | *289,875* | 355,693 | |
| | | | 10,798,013 | | | 11,008,690 |
| TOTAL **ARMY AND NAVY** | — | — | **25,199,761** | — | — | **25,488,430** |
| **VOTES OF CREDIT AND SPECIAL SERVICES:** | | | | | | |
| **Ashantee Expedition, Vote of Credit** | — | — | | 2,017 | 2,017 | |
| *Less,—Sundry Receipts:* | | | | | | |
| *Abyssinian Expedition, Saving refunded* | *252,971* | | | — | | |
| *Ashantee Expedition, Saving refunded* | *139,021* | | | *12,197* | | |
| *Ashantee Expedition, Sale of Old Stores, &c.* | *3,691* | 395,683 | | *884* | 13,081 | |
| TOTAL **VOTES OF CREDIT, &c.** | — | — | *—395,683* | — | — | *—11,064* |
| | | £. | **24,804,078** | | £. | **25,477,366** |



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Appendix B.—Details of Naval and Military Expenditure—*continued.*

| — | 1877-78. | | | 1878-79. | | |
|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. |
| **ARMY—Voted:** | | | | | | |
| Army, including Army Purchase Commission | 15,112,164 | | | 17,653,473 | | |
| Army, Indian Home Charges | 1,000,000 | 16,112,164 | | 1,080,000 | 18,733,473 | |
| **Charged on Consolidated Fund:** | | | | | | |
| Localisation of Military Forces (met out of Revenue) | — | — | | — | — | |
| | | 16,112,164 | | | 18,733,473 | |
| *Deduct,—(1.) Special Services shown below* | — | — | | — | *2,060,554* | |
| (2.) *Sundry Receipts:* | | 16,112,164 | | | 16,672,919 | |
| *Contributions from Indian Revenues for,—* | | | | | | |
| *Effective Charges* | *500,000* | | | *530,000* | | |
| *Non-Effective Charges* | *648,841* | | | *650,000* | | |
| *Capitalization of Pensions granted before 1st April 1870* | *100,000* | | | — | | |
| *Contributions from Colonial Governments* | *220,260* | | | *246,500* | | |
| *Sale of Old Stores, &c.* | *360,948* | | | *361,159* | | |
| *Army Purchase Commission* | *133* | 1,830,182 | | *661* | 1,788,320 | |
| | | | 14,281,982 | | | 14,884,599 |
| **NAVY—Voted** | — | 10,978,592 | | — | 11,962,316 | |
| *Deduct,—(1.) Special Services shown below* | — | — | | — | *908,414* | |
| (2.) *Sundry Receipts:* | | 10,978,592 | | | 11,053,902 | |
| *Contributions from Indian Revenues* | *66,078* | | | *70,000* | | |
| *Sale of Old Stores, &c.* | *129,367* | 195,445 | | *104,970* | 174,970 | |
| | | | 10,783,147 | | | 10,878,932 |
| Total **ARMY AND NAVY** | — | — | **25,065,129** | — | — | **25,763,531** |
| **VOTES OF CREDIT AND SPECIAL SERVICES:** | | | | | | |
| Russo-Turkish War, Army | — | | | 1,760,554 | | |
| Russo-Turkish War, Navy | — | | | 864,414 | | |
| War in South Africa, Army | — | | | 300,000 | | |
| War in South Africa, Navy | — | | | 44,000 | | |
| Russo-Turkish War, Vote of Credit | 3,500,000 | | | — | | |
| War in South Africa, Vote of Credit | — | | | 1,500,000 | | |
| Griqualand, West, Vote of Credit | — | | | — | | |
| Sikukuni Expedition, Vote of Credit | — | | | — | | |
| Abyssinian Expedition, Vote of Credit | — | | | 17,865 | | |
| Transvaal (Army) | — | | | — | | |
| Transvaal (Navy) | — | | | — | | |
| Transvaal, Expenses connected with the | — | | | — | | |
| Zulu, &c. Wars | — | | | — | | |
| Afghan War, Grant in Aid | — | 3,500,000 | | — | 4,486,833 | |
| *Less,—Sundry Receipts:* | | | | | | |
| *Ashantee Expedition, Sale of Old Stores, &c.* | *2,664* | 2,664 | | *1,004* | 1,004 | |
| Total **VOTES OF CREDIT, &c.** | — | — | **3,497,336** | — | — | **4,485,829** |
| | | £. | **28,562,465** | | £. | **30,249,360** |

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Appendix B.—DETAILS OF NAVAL AND MILITARY EXPENDITURE—*continued.*

| 1879–80. | | | 1880–81. | | | 1881–82. | | |
|---|---|---|---|---|---|---|---|---|
| £. | £. | £. | £. | £. | £. | £. | £. | £. |
| 15,645,867 | | | 15,558,601 | | | 16,309,584 | | |
| 1,115,050 | 16,760,917 | | 1,100,000 | 16,658,601 | | 1,100,000 | 17,409,584 | |
| — | — | | — | 92,000 | | — | 70,000 | |
| | 16,760,917 | | | 16,750,601 | | | 17,479,584 | |
| — | — | | — | *446,000* | | — | *1,066,500* | |
| | 16,760,917 | | | 16,304,601 | | | 16,413,084 | |
| *550,000* | | | *534,656* | | | *500,000* | | |
| *550,000* | | | *693,085* | | | *600,000* | | |
| *44,224* | | | — | | | — | | |
| *201,161* | | | *342,947* | | | *214,703* | | |
| *384,216* | | | *405,573* | | | *356,880* | | |
| *6,231* | 1,735,832 | 15,025,085 | *1,578* | 1,977,839 | 14,326,762 | — | 1,671,583 | 14,741,501 |
| — | 10,416,132 | | — | 10,702,935 | | — | 10,756,453 | |
| — | — | | — | *210,000* | | — | *303,000* | |
| | 10,416,132 | | | 10,492,935 | | | 10,453,453 | |
| *52,500* | | | *70,000* | | | *62,500* | | |
| *137,685* | 190,185 | 10,225,947 | *124,095* | 194,095 | 10,298,840 | *134,956* | 197,456 | 10,255,997 |
| — | — | **25,251,032** | — | — | **24,625,602** | — | — | **24,997,498** |
| — | | | — | | | — | | |
| — | | | — | | | — | | |
| — | | | — | | | — | | |
| — | | | — | | | — | | |
| — | | | — | | | — | | |
| 2,772,720 | | | — | | | — | | |
| 222,200 | | | — | | | — | | |
| 250,000 | | | — | | | — | | |
| 634 | | | — | | | — | | |
| — | | | 446,000 | | | 1,066,500 | | |
| — | | | 210,000 | | | 303,000 | | |
| — | | | — | | | * 400,000 | | |
| — | | | — | | | 135,000 | | |
| — | 3,245,554 | | 500,000 | 1,156,000 | | 500,000 | 2,404,500 | |
| *67* | 67 | | — | — | | — | — | |
| — | — | **3,245,487** | — | — | **1,156,000** | — | | **2,404,500** |
| | £. | **28,496,519** | | £. | **25,781,602** | | £. | **27,401,998** |

* This Expenditure, although not strictly War Expenditure, was closely connected with military proceedings.



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Appendix B.—DETAILS OF NAVAL AND MILITARY EXPENDITURE—*continued.*

| | 1882-83. | | | 1883-84. | | |
|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. |
| **ARMY—Voted:** | | | | | | |
| (1.) ARMY, INCLUDING ARMY PURCHASE COMMISSION | 16,230,351 | | | 15,910,326 | | |
| (2.) ARMY INDIAN HOME CHARGES | 1,100,000 | 17,330,351 | | 1,230,000 | 17,140,326 | |
| **Charged on Consolidated Fund:** | | | | | | |
| (1.) INDIAN ARMY PENSION DEFICIENCY FUND ANNUITY (48 & 49 Vict. c. 67) | — | — | | — | — | |
| (2.) LOCALIZATION OF MILITARY FORCES (MET OUT OF REVENUE) | — | — | | — | 40,000 | |
| | | 17,330,351 | | | 17,180,326 | |
| *Deduct,—(1.) Special Services shown below* | — | *728,000* | | — | *209,050* | |
| (2.) *Sundry Receipts:* | | 16,602,351 | | | 16,971,276 | |
| *Contributions from Indian Revenues for,—* | | | | | | |
| *Effective Charges* | *507,000* | | | *445,000* | | |
| *Non-Effective Charges* | *600,000* | | | *600,000* | | |
| *Contributions from Colonial Governments* | † *70,623* | | | — | | |
| *Sale of Old Stores, &c.* | † *306,224* | | | *30,779* | | |
| *Balance of Baggage and 3 per Cent. Funds* | — | | | — | | |
| | | 1,483,847 | | | 1,075,779 | |
| | | | 15,118,504 | | | 15,895,497 |
| **NAVY—Voted** | — | 10,758,904 | | — | 10,728,781 | |
| *Deduct,—(1.) Special Services shown below* | — | *350,000* | | — | *172,700* | |
| (2.) *Sundry Receipts:* | | 10,408,904 | | | 10,556,081 | |
| *Contributions from Indian Revenues* | † *46,108* | | | — | | |
| *Sale of Old Stores, &c.* | † *104,943* | | | *1,000* | | |
| | | 151,051 | | | 1,000 | |
| | | | 10,257,853 | | | 10,555,081 |
| TOTAL **ARMY AND NAVY** | — | — | **25,376,357** | — | — | **26,450,578** |
| **VOTES OF CREDIT AND SPECIAL SERVICES:** | | | | | | |
| Bechuanaland, Army | — | | | — | | |
| Bechuanaland, Navy | — | | | — | | |
| Egypt, Army | 728,000 | | | 209,050 | | |
| Egypt, Navy | 350,000 | | | 172,700 | | |
| Egypt, Contribution to India | 500,000 | | | — | | |
| Egypt, Forces in the Mediterranean | 2,300,000 | | | — | | |
| Egypt, Civil Charges | * 17,500 | | | — | | |
| Relief of General Gordon | — | | | — | | |
| Transvaal, Expenses connected with the | * 14,000 | | | — | | |
| Afghan War, Grant in Aid | 500,000 | | | 1,000,000 | | |
| Naval and Military Operations | — | 4,409,500 | | — | 1,381,750 | |
| *Less,—Sundry Receipts:* | | | | | | |
| *War in South Africa, Contribution by Natal Government* | *250,000* | | | — | | |
| *War in South Africa, Contribution by Cape Government* | *150,000* | | | — | | |
| *Zulu, &c., Wars, Proceeds of Sale of King's Cattle, and Savings on Grants, &c.* | *2,631* | | | *13,503* | | |
| *Transvaal, Proceeds of Sale of Stores, &c.* | *9,359* | | | *1,860* | | |
| *Transvaal, Interest on Boer Debt, Saving Refunded, &c.* | — | | | — | | |
| *Egypt, Civil Charges, Saving Refunded* | — | 411,990 | | *634* | 15,997 | |
| TOTAL **VOTES OF CREDIT, &c.** | — | — | **3,997,510** | — | — | 1,365,753 |
| | | £. | **29,373,867** | | £. | 27,816,331 |

* This Expenditure, although not strictly War Expenditure, was closely connected with military proceedings.
† A change of system took place in the year 1882-83, under which certain receipts, formerly paid over to the Exchequer, were taken in aid of Exchequer Grants for Army and Navy.

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Appendix B.—DETAILS OF NAVAL AND MILITARY EXPENDITURE—*continued.*

| 1884–85. | | | 1885–86. | | | 1886–87. | | |
|---|---|---|---|---|---|---|---|---|
| £. | £. | £. | £. | £. | £. | £. | £. | £. |
| } 18,655,338 | | | 17,027,084 | | | 18,429,272 | | |
| | 18,655,338 | | | 17,027,084 | | | 18,429,272 | |
| — | — | | — | 150,000 | | — | 150,000 | |
| — | — | | — | — | | — | 73,866 | |
| | 18,655,338 | | | 17,177,084 | | | 18,653,138 | |
| — | *2,347,000* | | — | — | | — | — | |
| | 16,308,338 | | | 17,177,084 | | | 18,653,138 | |
| ‡ *55,000* | | | — | | | — | | |
| ‡ — | | | — | | | — | | |
| — | | | — | | | — | | |
| — | | | — | | | — | | |
| — | | | *3,200* | | | — | | |
| | 55,000 | | | 3,200 | | | — | |
| | | 16,253,338 | | | 17,173,884 | | | 18,653,138 |
| — | 11,427,064 | | — | 12,660,509 | | — | 13,265,401 | |
| — | *666,000* | | — | — | | — | — | |
| | 10,761,064 | | | 12,660,509 | | | 13,265,401 | |
| — | | | — | | | — | | |
| *400* | | | *400* | | | *400* | | |
| | 400 | | | 400 | | | 400 | |
| | | 10,760,664 | | | 12,660,109 | | | 13,265,001 |
| — | — | **27,014,002** | — | — | **29,833,993** | — | — | **31,918,139** |
| 675,000 | | | — | | | — | | |
| 50,000 | | | — | | | — | | |
| 1,672,000 | | | — | | | — | | |
| 616,000 | | | — | | | — | | |
| — | | | — | | | — | | |
| — | | | — | | | — | | |
| — | | | — | | | — | | |
| 300,000 | | | — | | | — | | |
| — | | | — | | | — | | |
| 250,000 | | | 250,000 | | | — | | |
| — | | | 9,451,000 | | | — | | |
| | 3,563,000 | | | 9,701,000 | | | — | |
| — | | | — | | | — | | |
| — | | | — | | | — | | |
| — | | | — | | | — | | |
| — | | | — | | | — | | |
| *15,086* | | | — | | | — | | |
| — | | | — | | | — | | |
| | 15,086 | | | — | | | — | |
| — | — | **3,547,914** | — | — | **9,701,000** | — | — | — |
| | £ | **30,561,916** | | £ | **39,534,993** | | £ | **31,918,139** |

‡ From this year inclusive the receipts on account of India Effective and Non-Effective Charges were applied in aid of the Exchequer Grants for Army Services. The receipt of 55,000*l.* arose from delay in transferring to the Exchequer a sum received in an earlier year.

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Appendix B.—Details of Naval and Military Expenditure—*continued.*

| ——— | 1887-88. | | | 1888-89. | | |
|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. |
| **ARMY—Voted:** | | | | | | |
| Army, including Army Purchase Commission | 18,167,196 | | | 15,919,738 | | |
| Ordnance Factories | — | | | 38,000 | | |
| | | 18,167,196 | | | 15,957,738 | |
| **Charged on Consolidated Fund:** | | | | | | |
| (1.) Indian Army Pension Deficiency Fund Annuity (48 & 49 Vict. c. 67) | — | 150,000 | | — | 150,000 | |
| (2.) Localisation of Military Forces (met out of Revenue) | — | 116,134 | | — | — | |
| (3.) Construction of Barracks, 53 & 54 Vict. c. 25 (met out of Revenue) | — | — | | — | — | |
| | | 18,433,330 | | | 16,107,738 | |
| *Deduct,—* | | | | | | |
| *Interest on Money raised under the Imperial Defence Act, 1888* | — | — | | — | — | |
| | | | 18,433,330 | | | 16,107,738 |
| **NAVY:** | | | | | | |
| **Voted** | 12,325,357 | | | 12,999,895 | | |
| **Charged on Consolidated Fund for Naval Defence Fund** | — | 12,325,357 | | — | 12,999,895 | |
| *Deduct,—* | | | | | | |
| (1.) *Annuities created under the Imperial Defence Act, 1888* | — | — | | — | — | |
| (2.) *Sundry Receipts:* | | | | | | |
| *Naval Prize Fund* | *300* | 12,325,357<br>300 | | *500* | 12,999,895<br>500 | |
| | | | 12,325,057 | | | 12,999,395 |
| | | | 30,758,387 | | | 29,107,133 |
| *Deduct,—* | | | | | | |
| *Contribution in lieu of Rates for Ordnance Factories* | — | — | — | — | — | — |
| Total **ARMY AND NAVY** | — | — | **30,758,387** | — | — | **29,107,133** |
| **VOTES OF CREDIT AND SPECIAL SERVICES:** | | | | | | |
| *Less,—Sundry Receipts:* | | | | | | |
| *Transvaal, Interest on Boer Debt, Saving refunded, &c.* | *94* | 94 | | — | — | |
| Total **VOTES OF CREDIT, &c.** | — | — | *—94* | — | — | — |
| | | £ | **30,758,293** | | £ | **29,107,133** |

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Appendix B.—DETAILS OF NAVAL AND MILITARY EXPENDITURE—*continued.*

| 1889–90. | | | 1890–91. | | | 1891–92. | | |
|---|---|---|---|---|---|---|---|---|
| £. | £. | £. | £. | £. | £. | £. | £. | £. |
| 17,345,812 | | | 17,550,023 | | | 17,258,900 | | |
| 15,100 | | | 10,000 | | | 100 | | |
| | 17,360,912 | | | 17,560,023 | | | 17,259,000 | |
| — | 150,000 | | — | 150,000 | | — | 150,000 | |
| — | — | | — | — | | — | — | |
| — | — | | — | 225,000 | | — | 325,000 | |
| | 17,510,912 | | | 17,935,023 | | | 17,734,000 | |
| — | | | *29,682* | | | *56,099* | | |
| | — | | | *29,682* | | | 56,099 | |
| | | 17,510,912 | | | 17,905,341 | | | 17,677,901 |
| 13,842,241 | | | 14,125,358 | | | 14,150,000 | | |
| 1,428,571 | | | 1,428,571 | | | 1,428,571 | | |
| | 15,270,812 | | | 15,553,929 | | | 15,578,571 | |
| — | | | *64,216* | | | *45,160* | | |
| | — | | | *64,216* | | | 45,160 | |
| | 15,270,812 | | | 15,489,713 | | | 15,533,411 | |
| *500* | | | *500* | | | *400* | | |
| | 500 | | | *500* | | | 400 | |
| | | 15,270,312 | | | 15,489,213 | | | 15,533,011 |
| | | 32,781,224 | | | 33,394,554 | | | 33,210,912 |
| — | — | — | — | — | — | — | — | *33,058* |
| — | — | **32,781,224** | — | — | **33,394,554** | — | — | **33,177,854** |
| *13,475* | | | *22,622* | | | *15,065* | | |
| | 13,475 | | | 22,622 | | | 15,065 | |
| — | — | — *13,475* | — | — | — *22,622* | — | — | — *15,065* |
| | £. | **32,767,749** | | £. | **33,371,932** | | £. | **33,162,789** |

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Appendix B.—Details of Naval and Military Expenditure—*continued.*

| | 1892-93. | | | 1893-94. | | |
|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. |
| **ARMY—Voted:** | | | | | | |
| Army, including Army Purchase Commission | 17,541,700 | | | 17,939,700 | | |
| Ordnance Factories | 300 | 17,542,000 | | 300 | 17,940,000 | |
| **Charged on Consolidated Fund:** | | | | | | |
| Indian Army Pension Deficiency Fund Annuity (48 & 49 Vict. c. 67 and 59 & 60 Vict. c. 28) | — | 150,000 | | — | 150,000 | |
| | | 17,692,000 | | | 18,090,000 | |
| *Deduct,—* | | | | | | |
| (1.) *Interest on Money raised under the Imperial Defence Act, 1888* | *66,993* | | | *73,996* | | |
| (2.) *Annuities created under the Barracks Act, 1890* | — | | | *32,590* | | |
| (3.) *Special Services shown below* | — | 66,993 | | — | 106,586 | |
| | | 17,625,007 | | | 17,983,414 | |
| (4.) *Sundry Receipts:* | | | | | | |
| *Unclaimed Balances* | — | — | | — | — | |
| *Surplus on Military Savings Banks Fund* | — | — | 17,625,007 | — | — | 17,983,414 |
| **NAVY:** | | | | | | |
| **Voted** | 14,302,000 | | | 14,048,000 | | |
| **Charged on Consolidated Fund for Naval Defence Fund** | 1,428,571 | 15,730,571 | | 1,428,571 | 15,476,571 | |
| *Deduct,—* | | | | | | |
| (1.) *Annuities created under the Imperial Defence Act, 1888* | *50,005* | | | *50,066* | | |
| (2.) *Interest on Money raised under the Naval Defence Act, 1888* | *15,566* | 65,571 | | *57,535* | 107,601 | |
| (3.) *Sundry Receipts:* | | | | | | |
| *Naval Prize Fund* | *200* | 15,665,000 | | *300* | 15,368,970 | |
| *Naval Defence Account, Balance* | — | | | — | | |
| *Contribution from Revenues of Cape Colony* | — | *200* | 15,664,800 | — | *300* | 15,368,6[illegible] |
| | | | 33,289,807 | | | 33,352,0[illegible] |
| *Deduct,—* | | | | | | |
| (1.) *Contribution in lieu of Rates for Ordnance Factories* | 9,030 | | | 9,515 | | |
| (2.) *Sundry Receipts:* | | | | | | |
| *Part of Surplus on the Ordnance Factories* | — | 9,030 | *9,030* | — | 9,515 | 9,5[illegible] |
| Total **ARMY AND NAVY** | — | — | **33,280,777** | — | — | 33,342,5[illegible] |
| **VOTES OF CREDIT AND SPECIAL SERVICES:** | | | | | | |
| Charge for Indian Troops employed at Suakin, Army | — | | | — | | |
| War in South Africa | — | | | | | |
| *Less,—Sundry Receipts:* | | | | | | |
| *Transvaal, Interest on Boer Debt* | *15,094* | 15,094 | | *15,094* | 15,094 | |
| Total **VOTES OF CREDIT, &c.** | — | — | *— 15,094* | — | — | *— 15,0[illegible]* |
| | | £. | **33,265,683** | | £. | 33,327,4[illegible] |

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| 1894–95. | | | | | 1899–1900. | | |
|---|---|---|---|---|---|---|---|
| £. | £. | £. | £. | £. | £. | £. | £. |
| 17,899,800 | | | 18,459,8( | | 43,552,900 | | |
| 200 | 17,900,000 | | 2( | | 47,100 | 43,600,000 | |
| — | 150,000 | | — | | — | 215,000 | |
| | 18,050,000 | | — | | — | 43,815,000 | |
| *75,564* | | | *131,4* | | *248,076* | | |
| — | 75,564 | | — | | *23,000,000* | 23,248,076 | |
| | 17,974,436 | | | | | 20,566,924 | |
| 1,303 | | | — | | — | | |
| — | 1,303 | 17,973,133 | — | 018,453 | *75,000* | *75,000* | 20,491,924 |
| 17,545,000 | | | 19,724,0 | | 26,000,000 | | |
| — | | | — | | — | | |
| | 17,545,000 | | | | | 26,000,000 | |
| *60,798* | | | *60,1* | | *60,301* | | |
| — | | | — | | — | | |
| | 60,798 | | | | | 60,301 | |
| | 17,484,202 | | | | | 25 939,699 | |
| *300* | | | | | *50* | | |
| *288,857* | | | — | | — | | |
| | | | — | | *30,000* | | |
| | 289,157 | | | | | *30,050* | |
| | | 17,195,045 | | 007,121 | | | 25,909,649 |
| | | 35,168,178 | | 025,574 | | | 46,401,573 |
| 9,540 | | | 10,3 | | *14,120* | | |
| — | | | — | | — | | |
| | 9,540 | | | | | *14,120* | |
| | | *9,540* | | *13,531* | | | 14,120 |
| — | — | **35,158,638** | — | **012,043** | — | — | **46,387,453** |
| — | | | — | | — | | |
| — | | | — | | | — | |
| | | | | | 23,000,000 | | |
| | | | | | | 23,000,000 | |
| *15,075* | | | *15,* | | — *15,094* | | |
| | 15,075 | | | | | — *15,094* | |
| — | — | — *15,075* | — | — *15,094* | — | — | **22,984,906** |
| | £. | **35,143,563** | | **96,949** | | | **69,372,359** |



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# INCOME AND EXPENDITURE.

RETURN of NET PUBLIC INCOME and NET PUBLIC EXPENDITURE under certain specified Heads, as represented by RECEIPTS into and ISSUES out of the EXCHEQUER from 1869–70 to 1899–1900, inclusive (in continuation of Parliamentary Paper, No. 309 of Session 1899)

(*Sir Henry Fowler.*)

*Ordered, by* The House of Commons, *to be Printed,*
7 *August* 1900.

[*Price* 6*d.*]

357. *Under* 7 *oz.*

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# PUBLIC ACCOUNTS AND CHARGES ACT, 1891.

## APPROPRIATIONS IN AID.

COPY of TREASURY MINUTE, dated 12th April 1900, directing, in pursuance of section 2 (3) of the Public Accounts and Charges Act, 1891, that any fees payable under the Anchors and Chain Cables Act, 1899, shall be applied as an APPROPRIATION IN AID of the VOTE for MERCANTILE MARINE SERVICES; and further directing that where any sum is, by Order of the Lord Lieutenant of Ireland, under section 80 (2) of the Local Government (Ireland) Act, 1898 (61 & 62 Vict. c. 37), deducted from moneys payable from the Local Taxation (Ireland) Account to any Council in respect of a debt due from such Council, and where the amount due from the Council, if paid in ordinary course, would have been applied as an APPROPRIATION IN AID of the VOTE for or in repayment of expenses incurred by any Civil Department in Ireland, the sum deducted in lieu thereof shall be applied as an APPROPRIATION IN AID of the VOTE for that Department.

Treasury Chambers,
3 May 1900.

R. W. HANBURY.

*(Presented pursuant to the Act 54 & 55 Vict. c. 24. s. 2 (3).)*

*Ordered, by* The House of Commons, *to be Printed,*
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## APPROPRIATIONS IN AID.

COPY of TREASURY MINUTE, dated 12th April 1900, directing, in pursuance of section 2 (3) of the Public Accounts and Charges Act, 1891, that any fees payable under the Anchors and Chain Cables Act, 1899, shall be applied as an APPROPRIATION IN AID of the VOTE for MERCANTILE MARINE SERVICES; and further directing that where any sum is, by Order of the Lord Lieutenant of Ireland, under section 80 (2) of the Local Government (Ireland) Act, 1898 (61 & 62 Vict. c. 37), deducted from moneys payable from the Local Taxation (Ireland) Account to any Council in respect of a debt due from such Council, and where the amount due from the Council, if paid in ordinary course, would have been applied as an APPROPRIATION IN AID of the VOTE for or in repayment of expenses incurred by any Civil Department in Ireland, the sum deducted in lieu thereof shall be applied as an APPROPRIATION IN AID of the VOTE for that Department.

## TREASURY MINUTE, dated 12th APRIL 1900.

My Lords read section 17 of the Anchors and Chain Cables Act, 1899 (62 & 63 Vict. c. 23), directing that any fees payable in pursuance of that Act shall be paid into the Exchequer.

Under the powers conferred upon them by section 2 (3) of the Public Accounts and Charges Act, 1891 (54 & 55 Vict. c. 24), My Lords are pleased to direct that such fees shall be applied as an Appropriation in Aid of the Vote for Mercantile Marine Services.

Further, in pursuance of the above-mentioned subsection of the Public Accounts and Charges Act, My Lords are pleased to direct that where any sum is, by Order of the Lord Lieutenant of Ireland, under section 80 (2) of the Local Government (Ireland) Act, 1898 (61 & 62 Vict. c. 37), deducted from moneys payable from the Local Taxation (Ireland) Account to any Council in respect of a debt due from such Council, and where the amount due from the Council, if paid in ordinary course, would have been applied as an Appropriation in Aid of the Vote for, or in repayment of expenses incurred by, any Civil Department in Ireland, the sum deducted in lieu thereof shall be applied as an Appropriation in Aid of the Vote for that Department.



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# PUBLIC ACCOUNTS AND CHARGES ACT, 1891.

COPY of TREASURY MINUTE, dated 12th April 1900, directing, in pursuance of section 2 (3) of the Public Accounts and Charges Act, 1891, that any fees payable under the Anchors and Chain Cables Act, 1899, shall be applied as an APPROPRIATION IN AID of the VOTE for Mercantile Marine Services; and further directing that where any sum is, by Order of the Lord Lieutenant of Ireland, under section 80 (2) of the Local Government (Ireland) Act, 1898 (61 & 62 Vict. c. 37), deducted from moneys payable from the Local Taxation (Ireland) Account to any Council in respect of a debt due from such Council, and where the amount due from the Council, if paid in ordinary course, would have been applied as an APPROPRIATION IN AID of the VOTE for or in repayment of expenses incurred by any Civil Department in Ireland, the sum deducted in lieu thereof shall be applied as an APPROPRIATION IN AID of the VOTE for that Department.

(*Presented pursuant to Act 54 & 55 Vict. c. 24. s. 2 (3).*)

*Ordered, by* The House of Commons, *to be Printed,*
4 *May* 1900.

[*Price* ½ *d.*]



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# PUBLIC OFFICES (ACQUISITION OF SITE) ACT, 1895, SESSION 2; PUBLIC OFFICES (WESTMINSTER) SITE ACT, 1896; PUBLIC OFFICES (WHITEHALL) SITE ACT, 1897; AND PUBLIC BUILDINGS EXPENSES ACT, 1898.

## ACCOUNTS, 1898-99.

ACCOUNTS showing the MONEYS Issued out of the CONSOLIDATED FUND, the moneys borrowed and the securities created in respect thereof, the disposal of moneys issued to the NATIONAL DEBT COMMISSIONERS for temporary investment, and the expenditure, under the PUBLIC OFFICES (ACQUISITION OF SITE) ACT, 1895, Session 2 [59 VICT. c. 5]; the PUBLIC OFFICES (WESTMINSTER) SITE ACT, 1896 [59 & 60 VICT. c. 23]; the PUBLIC OFFICES (WHITEHALL) SITE ACT, 1897 [60 & 61 VICT. c. 27]; and PUBLIC BUILDINGS EXPENSES ACT, 1898 [61 VICT. c. 5], to the 31st March 1899; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

(*PRESENTED PURSUANT TO ACTS* 59 *VICT.* c. 5, s. 2 (2), 60 & 61 *VICT.* c. 27, s. 4 (4), *AND* 61 *VICT.* c. 5, s. 2 (3).)

*Ordered, by* The House of Commons, *to be Printed,* 15 *February* 1900.

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**PUBLIC OFFICES (ACQUISITION OF SITE) ACT, 1895, Session 2 (59 Vict. c. 5); PUBLIC OFFICES (WESTMINSTER) SITE ACT, 1896 (59 & 60 Vict. c. 23); PUBLIC OFFICES (WHITEHALL) SITE ACT, 1897 (60 & 61 Vict. c. 27); and PUBLIC BUILDINGS EXPENSES ACT, 1898 (61 Vict. c. 5).**

## ACCOUNT for the Period ended 31st March 1899.

### I.—STATEMENT showing the moneys issued out of the CONSOLIDATED FUND, and the Expenditure.

| — | Year of Issue. | Amount Issued. Out of £450,000 authorised by 59 Vict. c. 5. | Out of £500,000 authorised by 60 & 61 Vict. c. 27. | Out of £2,550,000 authorised by 61 Vict. c. 5. | Total. |
|---|---|---|---|---|---|
| | | £ | £ | | £ |
| Issued to the Commissioners of Works | 1896-7 | 95,000 | — | — | 95,000 |
| | 1897-8 | 325,000 | 25,000 | — | 350,000 |
| | 1898-9 | 30,000 | 475,000 | 190,000 | 695,000 |
| | | | | | 1,140,000 |
| Issued to the National Debt Commissioners for Investment. | 1898 | — | — | 2,360,000 | 2,360,000 |
| | £. | 450,000 | 500,000 | 2,550,000 | 3,500,000 |

| — | Year of Expenditure. | Amount Expended. Out of £450,000 authorised by 59 Vict. c. 5 | Out of £500,000 authorised by 60 & 61 Vict. c. 27. | Out of £2,550,000 authorised by 61 Vict. c. 5. | Total. |
|---|---|---|---|---|---|
| | | £ s. d. | £ | £ s. d. | £ s. d. |
| As per Parliamentary Return No. 13 of 1899 | 1896-7 | 85,548 7 7 | — | — | 85,548 7 7 |
| | 1897-8 | 310,294 13 11 | — | — | 310,294 13 11 |
| | 1898-9 | 54,156 18 6 | 500,000 | 165,590 17 5 | 719,747 15 11 |
| Balance available on 31 March 1899, viz.:— Commissioners of Works £ 24,409 2 7; National Debt Commissioners 2,360,000 — — | | | | 2,384,409 2 7 | 2,384,409 2 7 |
| 2,384,409 2 7 | £. | 450,000 — — | 500,000 | 2,550,000 — — | 3,500,000 — — |

### II.—STATEMENT showing the moneys borrowed and the securities created in respect thereof.

The sums of 450,000*l.* and 500,000*l.* issued under the Acts 59 Vict. c. 5. and 60 & 61 Vict. c. 27. were repaid to the Exchequer in the year 1898-9, by borrowing from the National Debt Commissioners on the security of Terminable Annuities of which one only had been set up before the close of the year, viz.:—An Annuity of 12,778*l.* 4*s.*, expiring on the 16th September 1948 in respect of 345,000*l.* borrowed under the Act 59 Vict. c. 5.

### III.—STATEMENT showing the disposal of the sum of 2,360,000*l.* issued to the NATIONAL DEBT COMMISSIONERS for Investment.

| — | Securities Purchased. £ s. d. | Cash. £ s. d. |
|---|---|---|
| Issued to the National Debt Commissioners. | | 2,360,000 — — |
| Consols purchased | 1,223,911 7 9 | — |
| Treasury Bills purchased | 380,000 — — | — |
| Dividends on Consols | — | 3,098 8 4 |
| £. | 1,603,911 7 9 | 2,363,098 8 4 |

| — | Securities. £ s. d. | Cash. £ s. d. |
|---|---|---|
| Invested in Consols | | 1,353,310 18 4 |
| Invested in Treasury Bills | | 373,992 1 3 |
| Balance on 31 March 1899 | 1,603,911 7 9 | 635,795 8 9 |
| £. | 1,603,911 7 9 | 2,363,098 8 4 |

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## IV.—Statement of Expenditure.

| Service. | Amount authorised to be expended. | Expenditure. In the Period to 31 March 1898. | Expenditure. In the Year ended 31 March 1899. | Expenditure. Total. |
|---|---|---|---|---|
| | £ | £ s d | £ s d | £ s d. |
| 1. Public Offices (Whitehall Site)† : | | | | |
| Purchase of site - - - - - | - - - | - - - | 528,228 16 4 | 528,228 16 4 |
| Erection of buildings and works connected therewith. | | — | — | — |
| Construction of new sewer - - (60 & 61 Vict. c. 27, section 6, sub-section 3). | | — | — | — |
| 60 & 61 Vict. c. 27. £500,000 } 61 Vict. c. 5. £475,000 } - | 975,000 | — | 528,228 16 4 | 528,228 16 4 |
| 2. Public Offices (Westminster Site)*† : | | | | |
| Purchase of site - - - - - | - - - | 394,110 6 6 | 139,439 8 2 | 533,549 14 8 |
| Erection of buildings and works connected therewith. | | — | — | — |
| Redemption of land tax - - | - - | 1,732 15 - | 252 10 - | 1,985 5 - |
| 59 Vict. c. 5. £450,000 } 61 Vict. c. 5. £700,000 } - | 1,150,000 | 395,843 1 6 | 139,691 18 2 | 535,534 19 8 |
| 3. Science and Art Buildings at South Kensington.† | - - - | — | 12 19 3 | 12 19 3 |
| 61 Vict. c. 5. - - | 800,000 | — | 12 19 3 | 12 19 3 |
| 4. Completion of Admiralty including extension (In addition to a net sum of £382,770 6*s*. 9*d*. expended from Parliamentary Grants).‡ | - - - | — | 50,452 10 7 | 50,452 10 7 |
| 61 Vict. c. 5. - - - | 275,000 | — | 50,452 10 7 | 50,452 10 7 |
| 5. Post Office Buildings (Queen Victoria Street and West Kensington) : | | | | |
| Purchase of Buildings - - - | | — | — | — |
| Erection of Buildings and works connected therewith. | - - - | — | 384 9 2 | 384 9 2 |
| 61 Vict. c. 5. - - - | 300,000 | — | 384 9 2 | 384 9 2 |
| 6. Superintendence, &c. (Salary and Expenses of Sir J. Taylor). | - - - | — | 977 2 5 | 977 2 5 |
| Total - - £. | 3,500,000 | 395,843 1 6 | 719,747 15 11 | 1,115,590 17 5 |

* A net sum of £48,628 17*s*. 6*d*. received by way of equality of exchange has been paid over to the National Debt Commissioners in accordance with 61 Vict. c. 5, section 1, sub-section 4.

† The proceeds of sale of old building materials have been appropriated in aid of the Votes for Art and Science Buildings and Public Buildings respectively.

‡ This sum does not include the cost of the land belonging to the Crown, which forms the largest part of the site, and which was valued at £404,878. Part of the purchase money in respect of this land is being paid by way of terminable annuity out of the Consolidated Fund.

H.M. Office of Works, &c., 28 September 1899.

*Francis Woodfall*, Clerk in Charge of Accounts.

*Esher*,
Accounting Officer.

I certify that these Accounts have been examined under my directions, and are correct.

Examined,
*J. C. King.*

*Richd. Mills*,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.



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# PUBLIC OFFICES — SITES, AND PUBLIC BUILDINGS EXPENSES.

**REPORT** of the COMPTROLLER and AUDITOR GENERAL on the Accounts prepared in pursuance of the PUBLIC OFFICES (ACQUISITION OF SITE) ACT, 1895, Session 2 (59 Vict. c. 5), the PUBLIC OFFICES (WESTMINSTER) SITE ACT, 1896 (59 & 60 Vict. c. 23), the PUBLIC OFFICES (WHITEHALL) SITE ACT, 1897 (60 & 61 Vict. c. 27), and the PUBLIC BUILDINGS EXPENSES ACT, 1898 (61 Vict. c. 5), showing the Moneys issued out of the Consolidated Fund, the Moneys borrowed and the Securities created in respect thereof, the disposal of Moneys issued to the National Debt Commissioners for temporary investment, and the Expenditure, under those Acts for the Year ended 31st March 1899.

## ISSUES FROM THE CONSOLIDATED FUND AND EXPENDITURE.

### I. WESTMINSTER.

Issues and Expenditure.

THE issues from the Consolidated Fund in the year 1898–9 amounted to 30,000*l.*, making, with the previous issues, the total sum of 450,000*l.*, authorised to be issued by the Public Offices (Acquisition of Site) Act, 1895, Session 2, for the purchase of land in Westminster for a site for Public Offices, &c.

The total amount thus issued from the Consolidated Fund has been repaid by moneys borrowed from the National Debt Commissioners in exchange for terminable annuities, created or to be created, which will be chargeable upon the Vote for Public Buildings, Great Britain.

The total expenditure to 31st March 1899 amounted to 450,000*l.*

Further provision in connection with this service is made under the Public Buildings Expenses Act, 1898.

### II. WHITEHALL.

Issues and Expenditure.

The issues from the Consolidated Fund in the year 1898–9 amounted to 475,000*l.*, making, with a previous issue in 1897–8, the total sum of 500,000*l.*, authorised to be issued by the Public Offices (Whitehall) Site Act, 1897, for the purpose of providing a site for the War Office and such other public offices as may be determined.

Crown Lands.

The total expenditure in the year 1898–9 amounted to 500,000*l.*, and included 376,280*l.*, the consideration paid to the Commissioners of Woods in respect of the estate and interest of the Crown in the land acquired.

Further provision in connection with this service is made under the Public Buildings Expenses Act, 1898.

Security created.

The sum of 500,000*l.*, issued from the Consolidated Fund, has been repaid to the Exchequer by borrowing from the National Debt Commissioners on the security of a terminable annuity to be created which will be provided for in the Vote for Public Buildings, Great Britain.

### III. PUBLIC BUILDINGS EXPENSES ACT, 1898.

Issues.

The issues from the Consolidated Fund to the Commissioners of Works in the year 1898–9 amounted to 190,000*l.*, and a further sum of 2,360,000*l.* has been issued to the National Debt Commissioners for investment, making the total sum of 2,550,000*l.* authorised to be issued by the Public Buildings Expenses Act, 1898, for the purpose of defraying the cost of the purchases, buildings, and works specified in the Schedule to the Act.

Expenditure.

The expenditure by the Commissioners of Works in the year 1898–9 amounted to 165,590*l.* 17*s.* 5*d.* leaving an unexpended balance in the hands of the Commissioners on 31st March 1899 of 24,409*l.* 2*s.* 7*d.*

## INVESTMENT ACCOUNT.

Investments.

On the Investment Account the balances held by the National Debt Commissioners on 31st March 1899 consisted of 1,223,911*l.* 7*s.* 9*d.* Consols, 380,000*l.* Treasury Bills, and 635,795*l.* 8*s.* 9*d.* in cash (including a sum of 3,098*l.* 8*s.* 4*d.* received as dividends on the Consols purchased).

## DETAILED EXPENDITURE.

### (1) *Whitehall Site.*

Head 1, Whitehall.

Under Head 1 of the Statement of Expenditure certain legal expenses are charged in connection with the acquisition of a house situated outside the limit of the Whitehall Site, which I am informed the Vendor of the leasehold of a house situated on the Site agreed to accept in part payment for his interest.

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(2) *Westminster Site.*

In connection with the Westminster Site for Public Offices a site in Cannon Row, formerly occupied by the Civil Service Commissioners, belonging to the Commissioners of Works, has been exchanged for the leasehold interest of the Receiver of Metropolitan Police in the Police Station, King Street. A sum of 49,000*l.* was paid by the Receiver to the Commissioners of Works by way of equality of exchange. Of that sum 48,628*l.* 17*s.* 6*d.* has been paid to the National Debt Commissioners in accordance with section 1 (4) of the Public Buildings Expenses Act, 1898, and 371*l.* 2*s.* 6*d.* has been paid, under Treasury authority, to the Receiver of Metropolitan Police in respect of interest on the said sum of 49,000*l.* for the Michaelmas quarter of 1898 during which the premises in Cannon Row continued to be in the possession of the Commissioners of Works.

Head 2, Westminster.

Equality of exchange.

(5) *Post Office Buildings.*

The expenditure charged in respect of Post Office Buildings includes payments amounting to 365*l.* 9*s.* in respect of work done by Temporary Draughtsmen, in making drawings for the new Post Office Savings Bank. The remuneration of the Temporary Draughtsmen in respect of other services is charged under Sub-head A, Salaries, of the Vote for the Office of Works, where provision is made for Draughtsmen and Technical Assistants, but as it appears that the First Commissioner of Works has the means of accurately apportioning the time spent and wages earned by the Draughtsmen upon the Works under the Public Buildings Expenses Act, 1898, the Treasury consider that the charge falls properly upon the Fund provided by that Act.

Provision for the purchase of a site at West Kensington for the new Post Office Savings Bank was made in the Supplementary Estimate for 1897–98, presented to Parliament on 3 March 1898. (P.P. 93 of 1898.)

Head 5. Post Office Building.

New Savings Bank.

(6) *Superintendence.*

The salary of a late Principal Surveyor of the Office of Works, who has been specially re-employed under Treasury authority in order to assist in carrying out the services provided for by the Act, and whose pension is meanwhile in abeyance, is charged under Head 6, Superintendence. There is no specific provision made by the Act for the cost of superintendence. I have, however, been informed that the Treasury are of opinion that the charge of his salary and expenses properly forms part of the costs of the "purchases, buildings, and works" specified in the Schedule to the Act. And inasmuch as any apportionment of his salary and expenses among the five several heads described in the Schedule would necessarily be an arbitrary apportionment, they think the most convenient course is to open a sixth head "Superintendence &c.," and to charge his salary and expenses to that head.

Head 6, Superintendence.

*Richd. Mills,*
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

Exchequer and Audit Department,
21 December 1899.



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PUBLIC OFFICES (ACQUISITION OF SITE) ACT, 1895, SESSION 2; PUBLIC OFFICES (WESTMINSTER) SITE ACT, 1896; PUBLIC OFFICES (WHITEHALL) SITE ACT, 1897; AND PUBLIC BUILDINGS EXPENSES ACT, 1898.

# ACCOUNTS,
## 1898–99.

ACCOUNTS showing the MONEYS Issued out of the CONSOLIDATED FUND, the moneys borrowed and the securities created in respect thereof, the disposal of moneys issued to the NATIONAL DEBT COMMISSIONERS for temporary investment, and the expenditure, under the PUBLIC OFFICES (ACQUISITION OF SITE) ACT, 1895, Session 2 [59 VICT. c. 5]; the PUBLIC OFFICES (WESTMINSTER) SITE ACT, 1896 [59 & 60 VICT. c. 23]; the PUBLIC OFFICES (WHITEHALL) SITE ACT, 1897 [60 & 61 VICT. c. 27]; and PUBLIC BUILDINGS EXPENSES ACT, 1898 [61 VICT. c. 5], to the 31st March 1899; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

*(Presented pursuant to Acts 59 Vict. c. 5, s. 2 (2), 60 & 61 Vict. c. 27, s. 4 (4), and 61 Vict. c. 5, s. 2 (3).)*

*Ordered by* The House of Commons, *to be Printed*, 15 *February* 1900.

[*Price* 1*d.*]



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# PUBLIC WORKS LOANS BILL, 1900.

RETURN to an Order of the Honourable The House of Commons, dated 13 July 1900;—*for*,

COPY "of STATEMENT of PARTICULARS of LOANS of which the BALANCES OUTSTANDING are Proposed to be WRITTEN OFF (in Whole or in Part) from the ASSETS of the LOCAL LOANS FUND."

Treasury Chambers,
13 July 1900.

R. W. HANBURY.

(*Mr. Hanbury.*)

*Ordered, by* The House of Commons, *to be Printed*,
13 *July* 1900.

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# PUBLIC WORKS LOANS BILL, 1900.

## STATEMENT OF PARTICULARS of LOANS of which the Balances Outstanding are proposed to be Written Off (in Whole or in Part) from the Assets of the Local Loans Fund.

### LOANS BY THE COMMISSIONERS OF PUBLIC WORKS, IRELAND.

(1.) *Loans under the Landed Property Improvement (Ireland) Act*, 1847 (10 *Vict. c.* 32).

(Loans made to owners in fee or of a lesser estate, and to tenants holding under a lease for lives, of which at least two are surviving, or for unexpired terms of not less than 25 years. Prior to the passing of the Public Works Loans Act, 1889, the Board's charge on the land in respect of a loan to a tenant was destroyed by the determination of his tenancy. The Act of 1889 made the loan continue to be a charge on the landlord's estate, but only to the extent of the value of the improvement at the time when the borrowing tenant's interest came to an end. In case of dispute this value is assessed by the Commissioner of Valuation.)

| Name of Borrower. | Date of Loan. | Purpose of Loan. | Amount of Loan. | Amount Repaid. | Amount of Principal Outstanding. | Amount to be written off from Local Loans Fund. | Observations. |
|---|---|---|---|---|---|---|---|
| | | | £ | £ s. d. | £ s. d. | £ s. d. | |
| Giles Eyre Lambert - | December 1874 - | Erecting farm offices. | 500 | 182 0 10 | 317 19 2 | 317 19 2 | The lands were subject to a large head rent. The borrower fell into arrear with his payments of the head rent, and proceedings were taken for his eviction on that account. A puisne incumbrancer advanced the amount due to save eviction. The lands have now been sold in the Land Judge's Court for 800*l.*, and, after defraying the salvage claim for rent advanced and other prior charges, only 200*l.* was left towards payment of the Board's claim for interest in arrear as well as principal. The rest is irrecoverable. The borrower died insolvent several years ago. |
| Do. | November 1881 - | Planting, sub-soiling. | 100 | — | 100 0 0 | 100 0 0 | |



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(1.) *Loans under the Landed Property Improvement (Ireland) Act*, 1847 (10 *Vict. c.* 32).—*continued.*

| Name of Borrower. | Date of Loan. | Purpose of Loan. | Amount of Loan. | Amount Repaid. | Amount of Principal Outstanding. | Amount to be written off from Local Loans Fund. | Observations. |
|---|---|---|---|---|---|---|---|
| | | | £ | £ s. d. | £ s. d. | £ s. d. | |
| ers McCarthy - - | March 1886 - | Farm house, drainage, and levelling. | 90 | 41 16 9 | 48 3 3 | 3 3 5 | A decree for arrears was obtained and resulted in a return of "No Goods." The debtor has no means and the land has greatly deteriorated in his hands. The arrears due to the Board amounted to 14*l.* 12*s.* 6*d.* An eviction and ascertainment of improved value might have resulted in still greater loss. An arrangement was made with the landlord, who agreed to forgo two years' rent, enabling the Board to recover 10*l.* 1*s.* 9*d.* of their debt. A new tenant agrees to bear the Board's charge for the future, and the total loss in respect of the arrears amounts to 4*l.* 10*s.* 9*d.*, of which 3*l.* 3*s.* 5*d.* is for principal and 1*l.* 7*s.* 4*d.* for interest. |
| Frances H. Norcott - | April 1893 - | Remodelling Steward's house, labourer's cottage, fencing. | 100 | 24 6 4 | 75 13 8 | 4 8 5 | The borrower was evicted and has no apparent means to discharge the debt. A return of "No Goods" was made to a decree. The Commissioner of Valuation assessed the improved value at the amount of the Board's annual charge, so the loss is limited to the sum in arrear before the eviction. |

(2.) *Loan under the Drainage and Improvement of Lands (Ireland) Act*, 1863 (26 & 27 *Vict. c.* 88.)

(Loans under this Act were advanced to Drainage Boards for the execution of works within their Districts, and made repayable by rentcharge annuities apportioned among the Proprietors of the lands affected, such Proprietors being either owners or occupiers having a definite interest. The rentcharges were given priority over any other charges except quit rents, tithe rents, and any charges previously imposed by Act.)

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | £ s. d. | £ s. d. | £ s. d. | £ s. d. | |
| Cusack and Cormack - | April 1883 - | Drainage, &c. - | 75 0 7 | 11 12 2 | 63 8 5 | 63 8 5 | The borrowers were sub-tenants on a tenure which constituted them proprietors within the meaning of the Act. They and their immediate landlord have been evicted for non-payment of rent by the owner in fee. The Court of Appeal has decided that in such circumstances the borrowers are not personally liable and the charge does not attach to the fee. The amount outstanding is consequently lost. |

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(A.) Loans under the Landlord and Tenant (Ireland) Act, 1870 (33 & 34 Vict. c. 46.)

(Advances under section 4.1 of the Act to tenants purchasing their holdings were limited to two-thirds of the purchase money. The annuity for repayment of an advance became a charge upon the holding, having priority over ordinary charges, but subject to head-rent and quit-rent, tithe rentcharge, and charges for other advances of public money.)

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| [illegible] Flynn | February 1882 | Purchase of holding | £ [illegible] | £ s. d. [illegible] 11 | £ s. d. [illegible] 17 1 | £ s. d. [illegible] 17 1 | Flynn purchased two holdings simultaneously, but the Board's advance applied only to one, for which the purchase price was 710*l.* He became bankrupt in 1882. A Court Receiver was appointed at the instance of the Land Commission, who had a claim for rentcharge in lieu of tithes. Two successive tenants have since held the combined holdings on lease from the Court, the rent payable by the first tenant being 56*l.* 2*s.* 0*d.*, and by the second 40*l.* All the rents collected were required by the Land Commission for satisfaction of their claim. The whole property has now been sold to the last tenant in the Land Judge's Court at a price, 700*l.*, which is absorbed by charges ranking above that of the Board. These charges include the redemption of tithe rent and head rent, a salvage claim in respect of head rent, rates, Receiver's fees, and cost of sale, amounting altogether to over 800*l.* The Board's debt, which includes 171*l.* 2*s.* 11*d.* for interest besides the outstanding principal, 388*l.* 17*s.* 1*d.*, is therefore lost. |

(B.) Loans under the Land Law (Ireland) Act, 1881 (44 & 45 Vict. c. 49, s. 31.)

(Loans for dwelling houses, dairies, farming, &c. The Board's charge on the holding is determined by cessation of the tenancy.)

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| [illegible] | January 1884 | Purchase [illegible] | £ [illegible] | £ s. d. [illegible] | £ s. d. [illegible] | £ s. d. [illegible] | The borrower was evicted from the holding, which was subsequently re-let to tenants who purchased through the Land Commission Court.<br>Under the circumstances the charge has ceased to affect the lands, and the remedy by sale does not exist. The borrower has no means, and any attempt to enforce his personal liability would be fruitless. |
| [illegible] | [illegible] | Purchase from [illegible] charge [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | Borrower evicted and holding subsequently re-let to a new tenant. Charge has ceased to affect the lands. Remedy by sale therefore impossible. Borrower has no means, and there is no prospect of recovery by personal action. |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | Borrower evicted; holding afterwards re-let. Board advised that remedy by sale was not available. Recovery by personal action not practicable as borrower has no means. |

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(4.) *Loans under the Land Law (Ireland) Act*, 1881 (44 & 45 *Vict. c.* 49, s. 31)—*continued.*

| Name of Borrower. | Date of Loan. | Purpose of Loan. | Amount of Loan. | Amount Repaid. | Amount of Principal Outstanding. | Amount to be written off from Local Loans Fund. | Observations. |
|---|---|---|---|---|---|---|---|
| | | | £ | £ s. d. | £ s. d. | £ s. d. | |
| P. J. Burke - - - | November 1882 - | Drainage and fencing. | 200 | 76 6 8 | 123 13 4 | 123 13 4 | Borrower evicted. The lands re-let. Remedy by sale not available, lands being discharged from liability by eviction. Remedy by personal action not practicable as borrower has no means. |
| D. Hartnett - - - | August 1886 - | Drainage, fencing, and liming. | 100 | 16 17 11 | 83 2 1 | 83 2 1 | Borrower evicted. Lands are in the landlord's hands, discharged from Board's claim. Sale therefore impossible. Borrower has no means. Remedy by personal action not available. |
| J. Stinson - - - | April 1888 - | Enlarging farm house. | 75 | 19 18 11 | 55 1 1 | 55 1 1 | Tenant who succeeded borrower evicted, and lands re-let. Board's charge thus extinguished, and remedy by sale not available. Evicted tenant has no means. Remedy by personal action not available. |
| M. Hurley - - | August 1885 - | Erecting farm office, drainage, and other improvements. | 66 | 15 0 2 | 50 19 10 | 50 19 10 | Holding in possession of landlord. Board advised that legal proceedings would be ineffectual, as there are arrears of rent, which would be prior to their charge. Landlord not personally liable. Borrower without means. No remedy by personal action. |
| J. Trant - - - | August 1884 - | Drainage and fencing. | 100 | 11 7 8 | 88 12 4 | 88 12 4 | Borrower's interest sold by sheriff and purchased by landlord who re-let. Sale attempted but no purchaser found. Landlord and present tenant not personally liable. Borrower dead. |
| H. Joynt - - | July 1883 - | Drainage, fencing, reclamation and making farm road. | 90 | 15 9 9 | 74 10 3 | 74 10 3 | Borrower evicted and re-entered under a new ("Future") tenancy. He subsequently sold and assignee abandoned the holding. Holding inspected and reported unsaleable. Borrower having no means, there is no remedy by personal action. |

## LOAN BY THE IRISH LAND COMMISSION.

*Loan under the Purchase of Land (Ireland) Act*, 1885 (48 & 49 *Vict. c.* 73).

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | £ | £ s. d. | £ s. d. | £ s. d. | |
| J. Fitzgerald - - | November 1886 - | Purchase of holding. | 3,000 | 200 9 10 | 2,799 10 2 | 2,799 10 2 | The advance of 3,000*l.* (of which 600*l.* was retained as guarantee deposit) was made for the purchase of a holding of 66 acres, forming part of the lands of Carrigacrump, County Cork. The vendor was Mrs. Margaret Fitzgerald. The rent of the holding was 150*l.*, and the tenement valuation 79*l.* 5*s.* 0*d.* In the Valuer's report the holding was described as consisting of good soil in good condition with commodious buildings, and as possessing a residential value exceeding its agricultural value. The holding is subject, jointly with 33 acres of adjacent land, to a head-rent of 47*l.* 13*s.* At the time of the purchase |

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| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | | | | the vendor executed a deed, purporting to free the holding from this head-rent and make it entirely chargeable on the adjacent lands. But it has since proved that those lands are not of sufficient value to satisfy the charge.<br>The annuity for repayment of the Land Commission's advance was 120*l.* The purchaser soon fell into arrear. The Commission in 1889, and again in 1890, tried to sell the holding by public auction, but no bids were made. They then took possession and placed a caretaker in charge.<br>In 1892 the Commission were obliged, under threat of ejectment, to pay 149*l.* 0*s.* 9*d.* for arrears of the head-rent. They took legal proceedings for recovery from the owner of the adjoining lands, which were placed under a Receiver appointed by the Land Judge.<br>The holding itself, as a sale could not be effected, was leased in April 1899, for 20 years at a rent of 58*l.* From the adjoining lands the Receiver draws a rent of 27*l.*, out of which 3*l.* is payable for tithe rent and about 7*l.* for fees and costs, leaving a net yield of 17*l.* Thus the net annual return from the whole property is 75*l.*, and after payment of the head-rent of 47*l.* 13*s.* there remains a balance of only 27*l.* 7*s.* This receipt is being applied by the Commission, and will have to be applied for several years, towards repaying the sum advanced for arrears of head-rent.<br>As there is no present income available for payment of the annuity, it is proposed to write off the outstanding principal from the assets of the Local Loans Fund. When the head-rent debt has been cleared off, the net income thereby set free will become payable to the Exchequer under section 15(2) of the National Debt and Local Loans Act, 1887.<br>The original guarantee deposit of 600*l.* has been applied in past years in payment of instalments of the annuity. The instalments paid by that means and the two instalments paid by the borrower himself included principal to the extent of 200*l.* 9*s.* 10*d.*, so that the balance of principal to be written off is 2,799*l.* 10*s.* 2*d.* The interest in arrear on 1st November 1899, was 474*l.* 15*s.* 10*d.* |

## LOAN BY THE FISHERY BOARD FOR SCOTLAND.

*Loan under the Crofters Holdings (Scotland) Act,* 1886 (49 & 50 *Vict. c.* 29).

This Loan to five fishermen of Garrabut, Lewis, in the District of Stornoway, was made under Section 32 of the Act, which empowered the Fishery Board to make advances to fishermen in seaboard crofting parishes for the building, purchase, and repair of boats, and for fishing gear. These Loans were discontinued after a few years.

The Loan of 114*l.* was secured by mortgage of the boat. The boat has been sold, and the sum realised by the sale, together with the instalments repaid, has cleared off 90*l.* 7*s.* 6*d.* of the principal debt. The balance, 23*l.* 12*s.* 6*d.*, is irrecoverable, as the borrowers have no available asset.



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PUBLIC WORKS LOANS BILL, 1900.

# STATEMENT of Particulars of Loans of which the Balances Outstanding are Proposed to be Written Off (in Whole or in Part) from the Assets of the Local Loans Fund.

(*Mr. Hanbury.*)

*Ordered, by* The House of Commons, *to be Printed,*
13 *July* 1900.

[*Price* 1*d.*]

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APR 22 1901

# REVENUE AND EXPENDITURE (ENGLAND, SCOTLAND, AND IRELAND).

RETURN to an Order of the Honourable The House of Commons, dated 2 April 1900,—*for*,

RETURN "showing, for the year ended the 31st day of March 1900: (1) the amount contributed by *England*, *Scotland*, and *Ireland* respectively, to the REVENUE collected by Imperial officers; (2) the expenditure on English, Scottish, and Irish services met out of such REVENUE; and (3) the balances of REVENUE contributed by *England*, *Scotland*, and *Ireland* respectively which are available for Imperial expenditure (in continuation of Parliamentary Paper, No. 317, of Session 1899)."

Treasury Chambers,
3 August 1900.

R. W. HANBURY.

(*Mr. Lough.*)

*Ordered, by* The House of Commons, *to be Printed*,
3 *August* 1900.

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# Part I.—REVENUE.

## 1899-1900.



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# PART I.—REVENUE.
## 1899–1900.

### 1. REVENUE (Net Receipts).

| | As Collected. | | | | | As Contributed. | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | From Imperial Sources. | In England. | In Scotland. | In Ireland. | TOTAL. | From Imperial Sources. | By England. | By Scotland. | By Ireland. | TOTAL. |
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| **Customs:** | | | | | | | | | | |
| Exchequer Revenue | — | 18,791,000 | 2,112,000 | 2,140,000 | 23,043,000 | — | 18,341,000 | 2,257,000 | 2,445,000 | 23,043,000 |
| Local Taxation Revenue | — | 190,000 | 26,000 | 19,000 | 235,000 | — | 193,000 | 23,000 | 19,000 | 235,000 |
| **Excise:** | | | | | | | | | | |
| Exchequer Revenue | — | 17,735,000 | 8,078,000 | 5,996,000 | 31,809,000 | — | 23,733,000 | 4,729,000 | 3,347,000 | 31,809,000 |
| Local Taxation Revenue | — | 4,227,000 | 760,000 | 278,000 | 5,265,000 | — | 4,524,000 | 593,000 | 148,000 | 5,265,000 |
| **Estate, &c. Duties;** | | | | | | | | | | |
| Exchequer Revenue | — | 12,243,000 | 1,135,000 | 531,000 | 13,909,000 | 175,000 | 12,068,000 | 1,135,000 | 531,000 | 13,909,000 |
| Local Taxation Revenue | — | 3,917,000 | 461,000 | 122,000 | 4,500,000 | 79,000 | 3,838,000 | 461,000 | 122,000 | 4,500,000 |
| Stamps | — | 7,509,000 | 629,000 | 292,000 | 8,430,000 | 37,000 | 7,438,000 | 659,000 | 296,000 | 8,430,000 |
| Land Tax | — | 706,000 | 33,000 | — | 739,000 | — | 2,294,000 | 144,000 | — | 2,438,000 |
| House Duty | — | 1,588,000 | 111,000 | — | 1,699,000 | | | | | |
| Income Tax | — | 16,407,000 | 1,766,000 | 694,000 | 18,867,000 | 247,000 | 16,025,000 | 1,884,000 | 711,000 | 18,867,000 |
| TOTAL REVENUE FROM TAXES £. | — | 83,313,000 | 15,111,000 | 10,072,000 | 108,496,000 | 538,000 | 88,454,000 | 11,885,000 | 7,619,000 | 108,496,000 |
| Post Office | — | 11,216,000 | 1,275,000 | 701,000 | 13,192,000 | — | 11,216,000 | 1,275,000 | 701,000 | 13,192,000 |
| Telegraphs | — | 2,866,000 | 347,000 | 177,000 | 3,390,000 | — | 2,866,000 | 347,000 | 177,000 | 3,390,000 |
| Crown Lands | — | 402,000 | 24,000 | 34,000 | 460,000 | — | 402,000 | 24,000 | 34,000 | 460,000 |
| Interest on Suez Canal Shares, &c. | 834,000 | — | — | — | 834,000 | 834,000 | — | — | — | 834,000 |
| Miscellaneous | 1,208,000 | 817,500 | 102,000 | 133,500 | 2,261,000 | 1,208,000 | 817,500 | 102,000 | 133,500 | 2,261,000 |
| TOTAL NON-TAX REVENUE £. | 2,042,000 | 15,301,500 | 1,748,000 | 1,045,500 | 20,137,000 | 2,042,000 | 15,301,500 | 1,748,000 | 1,045,500 | 20,137,000 |
| AGGREGATE REVENUE £. | 2,042,000 | 98,614,500 | 16,859,000 | 11,117,500 | 128,633,000 | 2,580,000 | 103,755,500 | 13,633,000 | 8,664,500 | 128,633,000 |
| *Per Cent.* | *1·59* | *76·66* | *13·11* | *8·64* | *100·00* | *2·01* | *80·66* | *10·59* | *6·74* | *100·00* |
| (a) FOR THE EXCHEQUER £. | 2,042,000 | 90,280,500 | 15,612,000 | 10,698,500 | 118,633,000 | 2,501,000 | 95,200,500 | 12,556,000 | 8,375,500 | 118,633,000 |
| (b) FOR THE LOCAL TAXATION ACCOUNTS £. | — | 8,334,000 | 1,247,000 | 419,000 | 10,000,000 | 79,000 | 8,555,000 | 1,077,000 | 289,000 | 10,000,000 |

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# CUSTOMS.

## Amount and Proportion of Revenue Contributed by each Kingdom in the Year 1899–1900.

| — | Revenue (Net Receipt) *as Collected.* | | | | Revenue (Net Receipt) *as Adjusted to give true Contribution.* | | | | Remarks. |
|---|---|---|---|---|---|---|---|---|---|
| | Collected in England. | Collected in Scotland. | Collected in Ireland. | Total. | Contributed by England. | Contributed by Scotland. | Contributed by Ireland. | Total. | |
| | £. | £. | £. | £. | £. | £. | £. | £. | |
| Cocoa | 195,000 | 3,000 | 1,000 | 199,000 | 156,000 | 21,000 | 22,000 | 199,000 | By population proportions. |
| Chicory and Coffee | 234,000 | 11,000 | 1,000 | 246,000 | 216,000 | 16,000 | 14,000 | 246,000 | By proportions ascertained for 1890–91, from Railway, &c. Returns. *See* Parliamentary Paper 329, 1891, page 31. |
| Dried Fruits | 403,000 | 13,000 | 8,000 | 424,000 | 332,000 | 45,000 | 47,000 | 424,000 | By population proportions. |
| Foreign Spirits: | | | | | | | | | |
| Exchequer Revenue | 3,970,000 | 526,000 | 403,000 | 4,899,000 | 4,028,000 | 476,000 | 395,000 | 4,899,000 | By proportions ascertained for 1899–1900. |
| Local Taxation Revenue | 190,000 | 26,000 | 19,000 | 235,000 | 193,000 | 23,000 | 19,000 | 235,000 | |
| | *4,160,000* | *552,000* | *422,000* | *5,134,000* | *4,221,000* | *499,000* | *414,000* | *5,134,000* | |
| Tea | 4,259,000 | 133,000 | 237,000 | 4,629,000 | 3,523,000 | 458,000 | 648,000 | 4,629,000 | By proportions ascertained for 1890–91, from Railway, &c. Returns. *See* Parliamentary Paper 329, 1891, page 31. |
| Tobacco | 8,191,000 | 1,316,000 | 1,379,000 | 10,886,000 | 8,585,000 | 1,124,000 | 1,177,000 | 10,886,000 | By proportions ascertained for 1893–94, upon inquiries made of manufacturers and dealers. |
| Wine | 1,517,000 | 105,000 | 107,000 | 1,729,000 | 1,477,000 | 114,000 | 138,000 | 1,729,000 | By proportions ascertained for 1890–91, from Railway, &c. Returns. *See* Parliamentary Paper 329, 1891, page 31. |
| Other Articles | 22,000 | 5,000 | 4,000 | 31,000 | 24,000 | 3,000 | 4,000 | 31,000 | By population proportions. |
| Total Net Receipts £. | 18,981,000 | 2,138,000 | 2,159,000 | 23,278,000 | 18,534,000 | 2,280,000 | 2,464,000 | 23,278,000 | |
| *Per Cent.* | *81·54* | *9·18* | *9·28* | *100·00* | *79·62* | *9·79* | *10·59* | *100·00* | |
| (*a*) For the Exchequer £. | 18,791,000 | 2,112,000 | 2,140,000 | 23,043,000 | 18,341,000 | 2,257,000 | 2,445,000 | 23,043,000 | |
| (*b*) For the Local Taxation Accounts £. | 190,000 | 26,000 | 19,000 | 235,000 | 193,000 | 23,000 | 19,000 | 235,000 | |



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# INLAND REVENUE.

AMOUNT and Proportion of REVENUE contributed

| HEAD. | REVENUE (Net Receipt) *as Collected.* Collected in England. | Collected in Scotland. | Collected in Ireland. | TOTAL. |
|---|---|---|---|---|
| EXCISE: | £. | £. | £. | £. |
| Spirits: | | | | |
| Exchequer Revenue | 7,115,000 | 7,421,000 | 4,799,000 | ‡19,335,000 |
| Local Taxation Revenue | 356,000 | 372,000 | 240,000 | 968,000 |
| Beer: | | | | |
| Exchequer Revenue | 10,273,000 | 628,000 | 987,000 | 11,888,000 |
| Local Taxation Revenue | 395,000 | 24,000 | 38,000 | 457,000 |
| Licences: | | | | |
| Exchequer Revenue | 35,000 | 5,000 | 210,000 | 250,000 |
| Local Taxation Revenue | 3,476,000 | 364,000 | — | 3,840,000 |
| Railway Duty | 305,000 | 23,000 | — | 328,000 |
| Other Items | 7,000 | 1,000 | — | 8,000 |
| TOTAL EXCISE £. | 21,962,000 | 8,838,000 | 6,274,000 | 37,074,000 |
| (*a*) FOR THE EXCHEQUER £. | 17,735,000 | 8,078,000 | 5,996,000 | 31,809,000 |
| (*b*) FOR THE LOCAL TAXATION ACCOUNTS £. | 4,227,000 | 760,000 | 278,000 | 5,265,000 |
| ESTATE, &c. DUTIES: | | | | |
| Estate Duty (1894): | | | | |
| Exchequer Revenue | §8,726,000 | 779,000 | 360,000 | 9,865,000 |
| Local Taxation Revenue: | | | | |
| * Personalty Contribution | 2,546,000 | 275,000 | 118,000 | 2,939,000 |
| Agricultural Rates Act | 1,331,000 | 183,000 | — | 1,514,000 |
| Probate Duty: | | | | |
| Exchequer Revenue | 40,000 | 3,000 | 4,000 | 47,000 |
| Local Taxation Revenue | 40,000 | 3,000 | 4,000 | 47,000 |
| Estate Duty (Temporary) | 28,000 | 2,000 | 2,000 | 32,000 |
| Legacy Duty | 2,817,000 | 302,000 | 96,000 | 3,215,000 |
| Succession Duty | 587,000 | 48,000 | 69,000 | 704,000 |
| Corporation Duty | 45,000 | 1,000 | — | 46,000 |
| TOTAL ESTATE, &c. DUTIES £. | 16,160,000 | 1,596,000 | 653,000 | 18,409,000 |
| (*a*) FOR THE EXCHEQUER £. | 12,243,000 | 1,135,000 | 531,000 | 13,909,000 |
| (*b*) FOR THE LOCAL TAXATION ACCOUNTS £. | 3,917,000 | 461,000 | 122,000 | 4,500,000 |
| † STAMPS | 7,509,000 | 629,000 | 292,000 | 8,430,000 |
| LAND TAX | 706,000 | 33,000 | — | 739,000 |
| HOUSE DUTY | 1,588,000 | 111,000 | — | 1,699,000 |
| INCOME TAX (Approximate distribution of receipt): | | | | |
| Schedule A.—Lands and Houses | 4,312,000 | 540,000 | 304,000 | 5,156,000 |
| Schedule B.—Occupation of Land | 113,000 | 22,000 | 20,000 | 155,000 |
| Schedule C.—Government Stocks, &c. | 1,192,000 | — | 20,000 | 1,212,000 |
| Schedule D.—Public Companies, Foreign Dividends, Coupons, &c. | 5,586,000 | 567,000 | 153,000 | 6,306,000 |
| £. | 6,778,000 | 567,000 | 173,000 | 7,518,000 |
| Schedule D.—Trades and Professions | 3,974,000 | 534,000 | 137,000 | 4,645,000 |
| Schedule E.—Public Offices, &c., Official Salaries | 474,000 | 9,000 | 25,000 | 508,000 |
| Schedule E.—Non-Official Salaries | 756,000 | 94,000 | 35,000 | 885,000 |
| £. | 1,230,000 | 103,000 | 60,000 | 1,393,000 |
| TOTAL INCOME TAX £. | 16,407,000 | 1,766,000 | 694,000 | 18,867,000 |
| AGGREGATE INLAND REVENUE £. | 64,332,000 | 12,973,000 | 7,913,000 | 85,218,000 |
| *Per Cent.* | *75·49* | *15·22* | *9·29* | *100·00* |
| (*a*) FOR THE EXCHEQUER £. | 56,188,000 | 11,752,000 | 7,513,000 | 75,453,000 |
| (*b*) FOR THE LOCAL TAXATION ACCOUNTS £. | 8,144,000 | 1,221,000 | 400,000 | 9,765,000 |

* Including amount applied to charges under the Tithe Rent Charge (Rates) Act 1899.
† Exclusive of Fee and Patent Stamps.
‡ £. 1,500,000 of this was due to excess clearances from bonded warehouses prior to the increase of the Spirit Duty as from 6th March 1900.
§ Abnormal receipt of duty in England in 1899-1900 (See *Remarks in 43rd Report of Inland Revenue*).

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## INLAND REVENUE.

by each KINGDOM in the Year 1899–1900.

| REVENUE (Net Receipt) *as Adjusted to give true Contribution.* | | | | | REMARKS. |
|---|---|---|---|---|---|
| Imperial Sources. | England. | Scotland. | Ireland. | TOTAL. | |
| £. | £. | £. | £. | £. | |
| — | 12,796,000 | 4,186,000 | 2,353,000 | ‡19,335,000 | Based on consumption of spirits as beverage in each Kingdom, as ascertained from the permit returns of removals of duty-paid spirits. |
| — | 641,000 | 209,000 | 118,000 | 968,000 | |
| — | 10,590,000 | 514,000 | 784,000 | 11,888,000 | Adjusted on basis of statistics of transit of beer in three Kingdoms in the year 1893–94. |
| — | 407,000 | 20,000 | 30,000 | 457,000 | |
| — | 35,000 | 5,000 | 210,000 | 250,000 | Revenue as collected. |
| — | 3,476,000 | 364,000 | — | 3,840,000 | |
| — | 305,000 | 23,000 | — | 328,000 | |
| — | 7,000 | 1,000 | — | 8,000 | |
| — | 28,257,000 | 5,322,000 | 3,495,000 | 37,074,000 | - - - TOTAL EXCISE. |
| — | 23,733,000 | 4,729,000 | 3,347,000 | 31,809,000 | |
| — | 4,524,000 | 593,000 | 148,000 | 5,265,000 | |
| 174,000 | §8,552,000 | 779,000 | 360,000 | 9,865,000 | Revenue as collected, but with allowance made for duty on property of persons dying domiciled outside the United Kingdom. |
| 51,000 | 2,495,000 | 275,000 | 118,000 | 2,939,000 | |
| 27,000 | 1,304,000 | 183,000 | — | 1,514,000 | |
| 1,000 | 39,000 | 3,000 | 4,000 | 47,000 | |
| 1,000 | 39,000 | 3,000 | 4,000 | 47,000 | |
| — | 3,477,000 | 353,000 | 167,000 | 3,997,000 | Revenue as collected. |
| 254,000 | 15,906,000 | 1,596,000 | 653,000 | 18,409,000 | - - - TOTAL ESTATE, &c. DUTIES. |
| 175,000 | 12,068,000 | 1,135,000 | 531,000 | 13,909,000 | |
| 79,000 | 3,838,000 | 461,000 | 122,000 | 4,500,000 | |
| 37,000 | 7,438,000 | 659,000 | 296,000 | 8,430,000 | - - - STAMPS. A slight correction has been made to meet the case of transactions effected in London, but relating to Scotland and Ireland; 1·6 per cent. of one-fourth of total produce being deducted from England, and 1·4 per cent. added to Scotland, and ·2 per cent. added to Ireland. A correction has also been made in respect of taxation levied on property situated in the United Kingdom, the proprietors of which are domiciled abroad. |
| — | 2,294,000 | 144,000 | — | 2,438,000 | Revenue as collected. |
| — | 4,425,000 | 562,000 | 324,000 | 5,311,000 | - - ditto. |
| 136,000 | 6,522,000 | 672,000 | 188,000 | 7,518,000 | Adjusted on basis of information derived from the statistics of Probate duty, with the same percentages as in prior year. An allowance has also been made for duty on property of persons domiciled abroad. |
| 16,000 | 3,943,000 | 547,000 | 139,000 | 4,645,000 | Ditto to extent of one-fifth of total produce. |
| 95,000 | 1,135,000 | 103,000 | 60,000 | 1,393,000 | Revenue as collected, but with an allowance for duty on salaries of Imperial Officers. |
| 247,000 | 16,025,000 | 1,884,000 | 711,000 | 18,867,000 | - - - TOTAL INCOME TAX. |
| 538,000 | 69,920,000 | 9,605,000 | 5,155,000 | 85,218,000 | - - - AGGREGATE INLAND REVENUE. |
| ·63 | 82·05 | 11·27 | 6·05 | 100·00 | - - - *Per Cent.* |
| 459,000 | 61,558,000 | 8,551,000 | 4,885,000 | 75,453,000 | |
| 79,000 | 8,362,000 | 1,054,000 | 270,000 | 9,765,000 | |



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## MISCELLANEOUS REVENUE, 1899–1900.

| | Derived from Imperial Sources. | Derived from England. | Derived from Scotland. | Derived from Ireland. | Total. |
|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. |
| Small Branches of the Hereditary Revenue. | 3,000 | 25,000 | — | — | 28,000 |
| Bank of England - - - - - - - | — | 176,000 | — | — | 176,000 |
| Cape Naval Contribution - - - - - | 30,000 | — | — | — | 30,000 |
| Contribution from Indian Revenues - - | 18,000 | — | — | — | 18,000 |
| Bankruptcy Act, 1883 - - - - | — | 19,000 | — | — | 19,000 |
| Companies (Winding-up) Act, 1890 - - | — | 9,000 | — | — | 9,000 |
| Supreme Court Consignations, Scotland - | — | — | 15,000 | — | 15,000 |
| County Courts - - - - - - - - | — | 22,000 | — | — | 22,000 |
| Expenses of Administration of Local Loans. | 2,000 | 6,000 | 1,000 | 28,000 | 37,000 |
| Mint - - - - - - - - - - - | 815,000 | — | — | — | 815,000 |
| Receipts by Civil Departments: | | | | | |
| Board of Trade - - - - - - - | 1,000 | — | — | — | 1,000 |
| Charity Commission - - - - - - | — | 3,000 | — | — | 3,000 |
| Civil List (Marshalsea) - - - - - - | — | 1,000 | — | — | 1,000 |
| Civil Service Commission - - - - - | 1,000 | — | — | — | 1,000 |
| Education, England and Wales - - - | — | 1,000 | — | — | 1,000 |
| Fishery Board, Scotland - - - - | — | — | 5,000 | — | 5,000 |
| Friendly Societies Registry - - - - | — | 1,000 | — | — | 1,000 |
| Land Commission, Ireland - - - - | — | — | — | 2,000 | 2,000 |
| Prisons, England - - - - - - - | — | 6,000 | — | — | 6,000 |
| Receiver of the Hereditary Revenue - - | — | 2,000 | — | — | 2,000 |
| Treasury, &c. - - - - - - - - | 13,000 | 2,000 | — | — | 15,000 |
| University of London - - - - - | — | 1,000 | — | — | 1,000 |
| Office of Works - - - - - - | — | 3,000 | — | — | 3,000 |
| Carried forward £. | 883,000 | 277,000 | 21,000 | 30,000 | 1,211,000 |

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## Miscellaneous Revenue, 1899–1900—*continued.*

| | Derived from Imperial Sources. | Derived from England. | Derived from Scotland. | Derived from Ireland. | Total. |
|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. |
| Brought forward - - - | 883,000 | 277,000 | 21,000 | 30,000 | 1,211,000 |
| Savings and Over-issues - - - - - - | 1,000 | — | — | 15,000 | 16,000 |
| Military Savings Banks Fund- - - - - - | 75,000 | — | — | — | 75,000 |
| Isle of Man - - - - - - - - - - | 10,000 | — | — | — | 10,000 |
| Casual Receipts, &c. - - - - - - - | 2,000 | — | — | — | 2,000 |
| | 971,000 | 277,000 | 21,000 | 45,000 | 1,314,000 |
| *Add,—* | | | | | |
| * Fee and Patent Stamps, as detailed below - - | 237,000 | 540,500 | 81,000 | 88,500 | 947,000 |
| Total Miscellaneous Revenue - £. | 1,208,000 | 817,500 | 102,000 | 133,500 | 2,261,000 |
| *Per Cent., Total* - - - - - - - | *53·43* | *36·16* | *4·51* | *5·90* | *100·00* |
| *Per Cent., England, Scotland, and Ireland* - | — | *77·03* | *9·69* | *12·68* | *100·00* |
| Fee and Patent Stamps: | | | | | |
| Bankruptcy Court, Ireland - - - - - | — | — | — | 3,000 | 3,000 |
| Civil Service Commission - - - - - | 20,000 | — | — | — | 20,000 |
| Companies Registration - - - - - - | — | 64,000 | 5,000 | 2,000 | 71,000 |
| County Courts, Ireland - - - - - - | — | — | — | 22,000 | 22,000 |
| District Audit - - - - - - - - | — | 49,000 | — | — | 49,000 |
| Edinburgh Gazette - - - - - - - | — | — | 3,000 | — | 3,000 |
| Judgments Registry Fund - - - - - | — | — | — | 3,000 | 3,000 |
| Judicature - - - - - - - - - | — | 372,000 | — | 36,000 | 408,000 |
| Land Commission, Ireland - - - - - | — | — | — | 4,000 | 4,000 |
| Land Registry - - - - - - - - | — | 30,000 | — | — | 30,000 |
| Law Courts, Scotland - - - - - - | — | — | 17,000 | — | 17,000 |
| London Gazette - - - - - - - - | — | 24,000 | — | — | 24,000 |
| Lunacy Fee Fund - - - - - - - - | — | — | — | 500 | 500 |
| Newspaper Registration - - - - - - | — | 500 | — | — | 500 |
| Public Record - - - - - - - - | — | 1,000 | — | 1,000 | 2,000 |
| Register House, Scotland - - - - - | — | — | 56,000 | — | 56,000 |
| Registration of Deeds - - - - - - | — | — | — | 15,000 | 15,000 |
| Registration of Title - - - - - - | — | — | — | 2,000 | 2,000 |
| Patents, Designs, and Trade Marks - - - | 217,000 | — | — | — | 217,000 |
| Total Fee and Patent Stamps - £. | 237,000 | 540,500 | 81,000 | 88,500 | 947,000 |

* Actual receipts in the year.



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# Part II.—EXPENDITURE.

## 1899-1900.



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## PART II.—EXPENDITURE.

1899–1900.

(EXCHEQUER ISSUES.)

| | On Imperial Services. | On English Services. | On Scottish Services. | On Irish Services. | TOTAL. |
|---|---|---|---|---|---|
| 1. MET OUT OF EXCHEQUER REVENUE: | £. | £. | £. | £. | £. |
| National Debt Charges - - | 23,216,000 | — | — | — | 23,216,000 |
| Naval and Military Charges: | | | | | |
| (a) Army - - - - | 43,815,000 | — | — | — | 43,815,000 |
| (b) Navy - - - - | 26,000,000 | — | — | — | 26,000,000 |
| Civil Government Charges: | | | | | |
| (a) On Consolidated Fund - | 736,000 | 318,000 | 137,000 | 179,000 | 1,370,000 |
| (b) Voted - - - - | 3,155,000 | 13,352,000 | 1,951,000 | 4,072,000 | 22,530,000 |
| TOTAL CIVIL GOVERNMENT CHARGES - - - £. | 3,891,000 | 13,670,000 | 2,088,000 | 4,251,000 | 23,900,000 |
| Collection of Taxes - - - | — | 2,175,000 | 383,000 | 242,000 | 2,800,000 |
| Post Office Services - - | 597,000 | 9,874,000 | 1,345,000 | 1,025,000 | 12,841,000 |
| Payments to Local Taxation Accounts - - - - | — | — | 97,000 | 1,053,000 | 1,150,000 |
| TOTAL MET OUT OF EXCHEQUER REVENUE - £. | 97,519,000 | 25,719,000 | 3,013,000 | 6,571,000 | 133,722,000 |
| | | 36,203,000 | | | |
| 2. MET OUT OF LOCAL TAXATION REVENUE: | | | | | |
| Miscellaneous Local Charges | — | 8,496,000 | 1,060,000 | 409,000 | 9,965,000 |
| GRAND TOTAL - £. | 97,519,000 | 34,215,000 | 4,073,000 | 6,980,000 | 143,687,000 |
| | | 46,168,000 | | | |
| *Per Cent., England, Scotland, and Ireland* - - - - - | — | *74·11* | *10·77* | *15·12* | *100·00* |
| *Per Cent., Total* - - - - | *67·87* | *23·81* | *3·46* | *4·86* | *100·00* |

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## Details of Naval and Military Charges, 1899–1900.

| | Imperial. | English. | Scottish. | Irish. | Total. |
|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. |
| Army Services | 43,553,000 | — | — | — | 43,815,000 |
| Ordnance Factories | 47,000 | — | — | — | |
| Indian Army Pension Annuity | 215,000 | — | — | — | |
| Navy Services | 26,000,000 | — | — | — | 26,000,000 |
| Total Naval and Military Charges £. | 69,815,000 | — | — | — | 69,815,000 |

## Details of Civil Government Charges, 1899–1900.

### (a) On Consolidated Fund.

| | Imperial. | English. | Scottish. | Irish. | Total. |
|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. |
| Civil List | 409,000 | — | — | — | 409,000 |
| **Annuities and Pensions:** | | | | | |
| Annuities to the Royal Family | 168,000 | — | — | — | 168,000 |
| Pensions for Naval and Military Services | 25,000 | — | — | — | 25,000 |
| Pensions for Political and Civil Services | 8,000 | — | — | — | 8,000 |
| Pensions for Judicial Services | — | 30,000 | 10,000 | 13,000 | 53,000 |
| Compensations, Courts of Justice | — | 14,000 | — | 3,000 | 17,000 |
| Miscellaneous Pensions | 2,000 | — | — | — | 2,000 |
| Total, Annuities and Pensions £. | 203,000 | 44,000 | 10,000 | 16,000 | 273,000 |
| **Salaries and Allowances:** | | | | | |
| Speaker, House of Commons | 5,000 | — | — | — | 5,000 |
| Exchequer and Audit Department | 3,500 | — | — | — | 3,500 |
| Clergy and Schools | 1,500 | — | 18,000 | — | 19,500 |
| Inspectors of Anatomy | — | 1,000 | — | 500 | 1,500 |
| Copyright Compensations | — | — | — | 1,000 | 1,000 |
| Salaries formerly on the Hereditary Revenues of Scotland. | — | — | 6,000 | — | 6,000 |
| Land Revenue Allowances | — | 1,000 | — | — | 1,000 |
| Lord Lieutenant, Ireland | — | — | — | 20,000 | 20,000 |
| Queen's Colleges, Ireland | — | — | — | 21,000 | 21,000 |
| Miscellaneous | — | — | — | 500 | 500 |
| Total, Salaries and Allowances £. | 10,000 | 2,000 | 24,000 | 43,000 | 79,000 |
| **Courts of Justice:** | | | | | |
| Salaries | 24,000 | 272,000 | 103,000 | 120,000 | 519,000 |
| **Miscellaneous Services:** | | | | | |
| Russian-Dutch Loan | 44,000 | — | — | — | 44,000 |
| Greenwich Hospital | 4,000 | — | — | — | 4,000 |
| Duchy of Lancaster (Wine Compensation) | 1,000 | — | — | — | 1,000 |
| Duchy of Cornwall, &c. (Tin Compensation) | 16,000 | — | — | — | 16,000 |
| Public Offices Site Annuity | 16,000 | — | — | — | 16,000 |
| Commutation of Perpetual Charges | 9,000 | — | — | — | 9,000 |
| Total, Miscellaneous Services £. | 90,000 | — | — | — | 90,000 |
| Total, Civil Government Charges on Consolidated Fund £. | 736,000 | 318,000 | 137,000 | 179,000 | 1,370,000 |



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Details of Civil Government Charges, 1899–1900—*continued.*

(*b*) VOTED.

| | Imperial. | English. | Scottish. | Irish. | TOTAL. |
|---|---|---|---|---|---|
| CLASS I. | £. | £. | £. | £. | £. |
| Royal Palaces and Marlborough House - | — | 51,000 | 2,000 | — | 53,000 |
| Royal Parks, &c. - - - - - | — | 108,000 | 9,000 | — | 117,000 |
| Houses of Parliament (Buildings) - - | 36,000 | — | — | — | 36,000 |
| Miscellaneous Legal Buildings (Great Britain) | — | 36,000 | 15,000 | — | 51,000 |
| Art and Science Buildings (Great Britain) - | — | 27,000 | 2,000 | — | 29,000 |
| Diplomatic and Consular Buildings - - | 28,000 | — | — | — | 28,000 |
| Revenue Department Buildings (Great Britain). | — | 362,000 | 26,000 | — | 388,000 |
| Public Buildings - - - - - | 62,000 | 293,000 | 20,000 | 1,000 | 376,000 |
| Surveys of United Kingdom - - - | 9,000 | 88,000 | 41,000 | 64,000 | 202,000 |
| Harbours under Board of Trade and Lighthouses Abroad. | — | 3,000 | — | — | 3,000 |
| Peterhead Harbour - - - - - | — | — | 23,000 | — | 23,000 |
| Rates on Government Property (United Kingdom). | 6,000 | 369,000 | 20,000 | 33,000 | 428,000 |
| Public Works and Buildings in Ireland - | 24,000 | — | — | 170,000 | 194,000 |
| Railways (Ireland) - - - - - | — | — | — | 99,000 | 99,000 |
| TOTAL OF CLASS I. - £. | 165,000 | 1,337,000 | 158,000 | 367,000 | 2,027,000 |

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Details of Civil Government Charges, 1899-1900—*continued.*

| ——— | Imperial. | English. | Scottish. | Irish. | Total. |
|---|---|---|---|---|---|
| CLASS II. | £. | £. | £. | £. | £. |
| England. | | | | | |
| House of Lords Offices | 3,000 | — | — | — | 3,000 |
| House of Commons Offices | 14,000 | — | — | — | 14,000 |
| Treasury, &c. | 38,000 | 41,000 | 4,000 | 5,000 | 88,000 |
| Home Office, &c. | — | 114,000 | 11,000 | 3,000 | 128,000 |
| Foreign Office | 74,000 | — | — | — | 74,000 |
| Colonial Office | 53,000 | — | — | — | 53,000 |
| Privy Council Office, &c. | 2,000 | 10,000 | — | — | 12,000 |
| Board of Trade | 178,000 | 4,000 | — | — | 182,000 |
| Mercantile Marine Fund, Grant in Aid | 94,000 | — | — | — | 94,000 |
| Bankruptcy Department of the Board of Trade | — | — | — | — | — |
| Board of Agriculture | — | 72,000 | 10,000 | 18,000 | 100,000 |
| Charity Commission, &c. | — | 38,000 | — | — | 38,000 |
| Civil Service Commission | 43,000 | — | — | — | 43,000 |
| Exchequer and Audit Department | 61,000 | — | — | — | 61,000 |
| Friendly Societies Registry (United Kingdom) | — | 5,000 | 500 | 500 | 6,000 |
| Local Government Board | — | 198,000 | — | — | 198,000 |
| Lunacy Commission | — | 13,000 | — | — | 13,000 |
| Mint | — | — | — | — | — |
| National Debt Office | 14,000 | — | — | — | 14,000 |
| Public Record Office | — | 24,000 | — | — | 24,000 |
| Public Works Loan Commission | — | — | — | — | — |
| Registrar General's Office | — | 37,000 | — | — | 37,000 |
| Stationery, &c., United Kingdom | 269,000 | 264,500 | 25,500 | 39,000 | 598,000 |
| Woods, Forests, &c., Office of | — | 18,000 | 500 | 1,500 | 20,000 |
| Works and Public Buildings, Office of | 2,000 | 49,000 | 3,000 | — | 54,000 |
| Secret Service | 25,000 | — | — | — | 25,000 |
| Scotland. | | | | | |
| Secretary for Scotland's Office | — | — | 13,000 | — | 13,000 |
| Fishery Board | — | — | 24,000 | — | 24,000 |
| Lunacy Commission | — | — | 5,000 | — | 5,000 |
| Registrar General's Office | — | — | 4,000 | — | 4,000 |
| Board of Supervision, &c. | — | — | 12,000 | — | 12,000 |
| Ireland. | | | | | |
| Lord Lieutenant's Household | — | — | — | 5,000 | 5,000 |
| Chief Secretary's Office, &c. | — | — | — | 43,000 | 43,000 |
| Charitable Donations and Bequests Office | — | — | — | 2,000 | 2,000 |
| Local Government Board | — | — | — | 36,000 | 36,000 |
| Public Record Office | — | — | — | 6,000 | 6,000 |
| Public Works Office | — | — | — | 35,000 | 35,000 |
| Registrar General's Office | — | — | — | 17,000 | 17,000 |
| Valuation and Boundary Survey | — | — | — | 12,000 | 12,000 |
| Total of Class II. £. | 870,000 | 887,500 | 112,500 | 223,000 | 2,093,000 |



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Details of Civil Government Charges, 1899–1900—*continued.*

| ——— | Imperial. | English. | Scottish. | Irish. | Total. |
|---|---|---|---|---|---|
| CLASS III. | £. | £. | £. | £. | £. |
| Law Charges - - - - - - - | — | 61,000 | — | — | 61,000 |
| Miscellaneous Legal Expenses - - - | 10,500 | 37,000 | — | 500 | 48,000 |
| Supreme Court of Judicature - - - | — | 322,000 | — | — | 322,000 |
| Land Registry - - - - - - - | — | 20,000 | — | — | 20,000 |
| County Courts - - - - - - - | — | 15,000 | — | — | 15,000 |
| Police (England and Wales) - - - | — | 51,000 | — | — | 51,000 |
| Prisons (England and the Colonies) - - | 3,500 | 603,500 | — | — | 607,000 |
| Reformatory and Industrial Schools (Great Britain). | — | 198,000 | 61,000 | — | 259,000 |
| Broadmoor Criminal Lunatic Asylum - - | — | 31,000 | — | — | 31,000 |
| SCOTLAND. | | | | | |
| Law Charges and Courts of Law - - - | — | — | 80,000 | — | 80,000 |
| Register House, Edinburgh - - - | — | — | 44,000 | — | 44,000 |
| Crofters Commission - - - - - - | — | — | 5,000 | — | 5,000 |
| Prisons - - - - - - - - - | — | — | 80,000 | — | 80,000 |
| IRELAND. | | | | | |
| Law Charges and Criminal Prosecutions - | — | — | — | 73,000 | 73,000 |
| Supreme Court of Judicature and other Legal Departments. | — | — | — | 107,000 | 107,000 |
| Land Commission - - - - - - | — | — | — | 126,000 | 126,000 |
| County Court Officers, &c. - - - - - | — | — | — | 104,000 | 104,000 |
| Dublin Metropolitan Police (including Police Courts). | — | — | — | 95,000 | 95,000 |
| Constabulary - - - - - - - | — | — | — | 1,333,000 | 1,333,000 |
| Prisons - - - - - - - - - | — | — | — | 108,000 | 108,000 |
| Reformatory and Industrial Schools - - | — | — | — | 110,000 | 110,000 |
| Dundrum Criminal Lunatic Asylum - - | — | — | — | 6,000 | 6,000 |
| TOTAL OF CLASS III. - £. | 14,000 | 1,338,500 | 270,000 | 2,062,500 | 3,685,000 |

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Details of Civil Government Charges, 1899–1900—*continued.*

| — | Imperial. | English. | Scottish. | Irish. | Total. |
|---|---|---|---|---|---|
| CLASS IV. | £. | £. | £. | £. | £. |
| ENGLAND. | | | | | |
| Public Education (England and Wales) - | — | 8,734,000 | — | — | 8,734,000 |
| Science and Art Department (United Kingdom). | — | 510,000 | 23,000 | 51,000 | 584,000 |
| British Museum - - - - - - - | — | 169,000 | — | — | 169,000 |
| National Gallery - - - - - - | — | 10,000 | — | — | 10,000 |
| National Portrait Gallery - - - - - | — | 5,000 | — | — | 5,000 |
| Wallace Gallery - - - - - - - | — | 11,000 | — | — | 11,000 |
| Scientific Investigation, &c. (United Kingdom). | 28,000 | 3,000 | 2,000 | 4,000 | 37,000 |
| Universities and Colleges (Great Britain), and Intermediate Education, Wales. | — | 63,000 | 43,000 | — | 106,000 |
| London University - - - - - - | — | — | — | — | — |
| SCOTLAND. | | | | | |
| Public Education - - - - - - | — | — | 1,305,000 | — | 1,305,000 |
| National Gallery - - - - - - | — | — | 3,000 | — | 3,000 |
| IRELAND. | | | | | |
| Public Education - - - - - - | — | — | — | 1,208,000 | 1,208,000 |
| Endowed Schools Commissioners - - | — | — | — | 1,000 | 1,000 |
| National Gallery - - - - - - | — | — | — | 3,000 | 3,000 |
| Queen's Colleges - - - - - - | — | — | — | 5,000 | 5,000 |
| TOTAL OF CLASS IV. - £. | 28,000 | 9,505,000 | 1,376,000 | 1,272,000 | 12,181,000 |
| CLASS V. | | | | | |
| Diplomatic and Consular Services - - | 478,000 | — | — | — | 478,000 |
| Uganda, Central and East Africa Protectorates, and Uganda Railway. | 567,000 | — | — | — | 567,000 |
| Colonial Services (including South Africa) - | 567,000 | — | — | — | 567,000 |
| Cyprus Grant in Aid - - - - - - | 13,000 | — | — | — | 13,000 |
| Subsidies to Telegraph Companies - - | 81,000 | — | — | — | 81,000 |
| Treasury Chest Fund - - - - - - | 3,000 | — | — | — | 3,000 |
| TOTAL OF CLASS V. £. | 1,700,000 | — | — | — | 1,700,000 |



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## Details of Civil Government Charges, 1899–1900—*continued.*

| ——— | Imperial. | English. | Scottish. | Irish. | Total. |
|---|---|---|---|---|---|
| CLASS VI. | £. | £. | £. | £. | £. |
| Superannuations and Retired Allowances - | 199,000 | 271,500 | 14,000 | 73,500 | 558,000 |
| Merchant Seamen's Fund Pensions - - | 5,000 | — | — | — | 5,000 |
| Savings Banks and Friendly Societies Deficiency. | 58,000 | — | — | — | 58,000 |
| Miscellaneous Charitable and other Allowances (Great Britain). | — | 2,000 | — | — | 2,000 |
| Hospitals and Charities (Ireland) - - | — | — | — | 17,000 | 17,000 |
| Total of Class VI. - £. | 262,000 | 273,500 | 14,000 | 90,500 | 640,000 |
| CLASS VII. | | | | | |
| Temporary Commissions - - - - - | 3,000 | 10,000 | — | 17,000 | 30,000 |
| Miscellaneous Expenses - - - - - | — | 500 | 500 | 16,000 | 17,000 |
| Congested Districts Board (Scotland) - - | — | — | 20,000 | — | 20,000 |
| Repayments to Civil Contingencies Fund - | 14,000 | — | — | — | 14,000 |
| Repayments to Local Loans Fund - - | — | — | — | 24,000 | 24,000 |
| Paris Exhibition - - - - - - - | 60,000 | — | — | — | 60,000 |
| Total of Class VII. - £. | 77,000 | 10,500 | 20,500 | 57,000 | 165,000 |
| Class I. - - - - - - - - - | 165,000 | 1,337,000 | 158,000 | 367,000 | 2,027,000 |
| " II. - - - - - - - - - | 870,000 | 887,500 | 112,500 | 223,000 | 2,093,000 |
| " III. - - - - - - - - - | 14,000 | 1,338,500 | 270,000 | 2,062,500 | 3,685,000 |
| " IV. - - - - - - - - - | 28,000 | 9,505,000 | 1,376,000 | 1,272,000 | 12,181,000 |
| " V. - - - - - - - - - | 1,709,000 | — | — | — | 1,709,000 |
| " VI. - - - - - - - - - | 262,000 | 273,500 | 14,000 | 90,500 | 640,000 |
| " VII. - - - - - - - - - | 77,000 | 10,500 | 20,500 | 57,000 | 165,000 |
| Lord Kitchener of Khartoum - - - | 30,000 | — | — | — | 30,000 |
| Total Civil Government Charges Voted - - £. | 3,155,000 | 13,352,000 | 1,951,000 | 4,072,000 | 22,530,000 |
| Customs - - - - - - - - - | — | 682,000 | 96,000 | 62,000 | 840,000 |
| Inland Revenue - - - - - - - | — | 1,493,000 | 287,000 | 180,000 | 1,960,000 |
| Total Collection of Taxes - - - £. | — | 2,175,000 | 383,000 | 242,000 | 2,800,000 |
| Post Office - - - - - - - - | — | 6,819,000 | 937,000 | 724,000 | 8,480,000 |
| Telegraph Service - - - - - | — | 2,996,000 | 367,000 | 238,000 | 3,601,000 |
| Packet Service - - - - - - - | 597,000 | 59,000 | 41,000 | 63,000 | 760,000 |
| Total Post Office Services - - - £. | 597,000 | 9,874,000 | 1,345,000 | 1,025,000 | 12,841,000 |
| Total Revenue Departments - - - - £. | 597,000 | 12,049,000 | 1,728,000 | 1,267,000 | 15,641,000 |

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# Part III.—CONTRIBUTION TO IMPERIAL SERVICES.

This Table shows the Balances of Revenue contributed by England, Scotland, and Ireland, respectively, which are available for Imperial Expenditure after the Local Expenditure of those Divisions of the United Kingdom has been met, according to the figures shown in Parts I. and II. of this Return :—

| Year 1899–1900. | England. | Per Cent. | Scotland. | Per Cent. | Ireland. | Per Cent. | TOTAL. | Per Cent. |
|---|---|---|---|---|---|---|---|---|
| | £. | | £. | | £. | | £. | |
| Total Revenue as contributed - | 103,755,500 | 82·31 | 13,633,000 | 10·81 | 8,664,500 | 6·88 | 126,053,000 | 100 |
| Local Expenditure - - | 34,215,000 | 74·11 | 4,973,000 | 10·77 | 6,980,000 | 15·12 | 46,168,000 | 100 |
| Balance available for Imperial Expenditure - - - | 69,540,500 | 87·05 | 8,660,000 | 10·84 | 1,684,500 | 2·11 | 79,885,000 | 100 |



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# REVENUE AND EXPENDITURE (ENGLAND, SCOTLAND, AND IRELAND).

**RETURN** showing, for the year ended 31 March 1900: (1) the amount contributed by *England*, *Scotland*, and *Ireland* respectively, to the REVENUE collected by Imperial officers; (2) the expenditure on English, Scottish, and Irish services met out of such REVENUE; and (3) the balances of REVENUE contributed by *England*, *Scotland*, and *Ireland* respectively which are available for Imperial expenditure (in continuation of Parliamentary Paper, No. 317, of Session 1899).

(*Mr. Lough.*)

*Ordered, by* The House of Commons, *to be Printed*
3 *August* 1900.

[*Price* 2½ *d.*]

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# ROYAL NIGER COMPANY.

ACCOUNT of the MONEY EXPENDED and BORROWED, and the SECURITIES CREATED, under The Royal Niger Company Act, 1899, prepared in pursuance of Section 2(3) of the said Act.

Treasury Chambers,
7 August 1900.

R. W. HANBURY.

(*PRESENTED PURSUANT TO THE ACT* 62 & 63 *VICT. c.* 43. *sec.* 2(3).)

*Ordered, by* The House of Commons, *to be Printed,*
8 *August* 1900.

LONDON:
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BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

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ACCOUNT of MONEY EXPENDED and BORROWED, and SECURITIES CREATED.

| I. ACCOUNT OF MONEY EXPENDED : | £ | £ |
|---|---|---|
| In redemption (at £120 per £100 Stock) of the Public Debt of the Niger Territories - - - - - - - - - - - - | - - | 300,000 |
| Paid to the Royal Niger Company :— | | |
| Price of Land and Mining Rights, and Compensation for Interruption of Business, &c. - - - - - - - - - - | 150,000 | |
| In Repayment with Interest of Sums Advanced by the Company in Excess of the Revenue, to develop the Territory - - - | 300,000 | |
| For Stores, Buildings, Steamers, &c. - - - - - - - | 106,895 | |
| | | 556,895 |
| | £ | 856,895 |

The whole of this Sum was issued from the Consolidated Fund, but £36,895 was subsequently repaid and charged to the Vote for Colonial Services (*see* Supplementary Estimate, House of Commons Paper No. 48 of 1900).

| II. ACCOUNT OF MONEYS BORROWED AND SECURITIES CREATED : | £ |
|---|---|
| Borrowed, repayable by a Terminable Annuity, to be charged to Votes of Parliament, the first payment to fall due in 1901–2 - - - - - £ | 820,000 |

Treasury Chambers,
7 August 1900.

E. W. HAMILTON.



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# ROYAL NIGER COMPANY.

**Account of the Money Expended and Borrowed and the Securities Created, under The Royal Niger Company Act, 1899, prepared in pursuance of section 2(3) of the said Act.**

*(Presented pursuant to Act 62 & 63 Vict. c. 43, s. 2(3).)*

*Ordered, by* The House of Commons, *to be Printed,*
8 *August* 1900.

[*Price* ½*d.*]

364.

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# SARDINIAN LOAN.

**AN ACCOUNT** of the **Total Sums** issued out of the **Consolidated Fund**, and advanced to His Majesty the King of Sardinia, by virtue of the Acts 18 Vict. c. 17, and 19 & 20 Vict. c. 39; and also of the Sums received to 31st December 1899, for Interest and Sinking Fund thereof.

| | Interest. | Sinking Fund. | Principal. |
|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. |
| Issued out of the Consolidated Fund in full of the Sardinian Loan in the years 1855 and 1856 - - - - - - - - | - - - | - - - | 2,000,000 - - |
| Received in the following years, for Interest and Sinking Fund on the above Loan at 4 per Cent. per Annum: | | | |
| 1855 - - - - - - - - | 7,500 - - | 2,500 - - | |
| 1856 - - - - - - - - | 37,350 3 9 | 12,450 1 3 | |
| 1857 - - - - - - - - | 59,391 6 5 | 20,808 8 7 | |
| 1858 - - - - - - - - | 58,769 3 11 | 21,230 16 1 | |
| 1859 - - - - - - - - | 58,127 10 - | 21,872 10 - | |
| 1860 - - - - - - - - | 57,466 8 - | 22,533 12 - | |
| 1861 - - - - - - - - | 56,785 6 5 | 23,214 13 7 | |
| 1862 - - - - - - - - | 56,083 13 2 | 23,916 6 10 | |
| 1863 - - - - - - - - | 55,360 15 9 | 24,639 4 3 | |
| 1864 - - - - - - - - | 54,616 1 3 | 25,383 18 9 | |
| 1865 - - - - - - - - | 53,848 16 8 | 26,151 3 4 | |
| 1866 - - - - - - - - | 53,058 8 4 | 26,941 11 8 | |
| 1867 - - - - - - - - | 52,244 2 1 | 27,755 17 11 | |
| 1868 - - - - - - - - | 51,405 3 8 | 28,594 16 4 | |
| 1869 - - - - - - - - | 50,540 18 2 | 29,459 1 10 | |
| 1870 - - - - - - - - | 49,650 10 1 | 30,349 9 11 | |
| 1871 - - - - - - - - | 48,733 3 10 | 31,266 16 2 | |
| 1872 - - - - - - - - | 47,788 3 - | 32,211 17 - | |
| 1873 - - - - - - - - | 46,814 11 - | 33,185 9 - | |
| 1874 - - - - - - - - | 45,811 10 5 | 34,188 10 3 | |
| 1875 - - - - - - - - | 44,778 3 5 | 35,221 15 11 | |
| 1876 - - - - - - - - | 43,713 11 11 | 36,286 8 1 | |
| 1877 - - - - - - - - | 42,616 16 9 | 37,383 3 3 | |
| 1878 - - - - - - - - | 41,486 18 8 | 38,513 1 4 | |
| 1879 - - - - - - - - | 40,322 17 7 | 39,677 2 5 | |
| 1880 - - - - - - - - | 39,123 12 8 | 40,876 7 4 | |
| 1881 - - - - - - - - | 37,888 2 11 | 42,111 17 1 | |
| 1882 - - - - - - - - | 36,615 6 4 | 43,384 13 8 | |
| 1883 - - - - - - - - | 35,304 - 4 | 44,695 19 8 | |
| 1884 - - - - - - - - | 33,953 1 7 | 46,046 18 5 | |
| 1885 - - - - - - - - | 32,561 6 2 | 47,438 13 10 | |
| 1886 - - - - - - - - | 31,127 9 6 | 48,872 10 6 | |
| 1887 - - - - - - - - | 29,650 6 1 | 50,349 13 11 | |
| 1888 - - - - - - - - | 28,128 9 8 | 51,871 10 4 | |
| 1889 - - - - - - - - | 26,560 13 4 | 53,439 6 8 | |
| 1890 - - - - - - - - | 24,945 9 3 | 55,054 10 9 | |
| 1891 - - - - - - - - | 23,281 8 10 | 56,718 11 2 | |
| 1892 - - - - - - - - | 21,567 2 6 | 58,432 17 6 | |
| 1893 - - - - - - - - | 19,800 19 9 | 60,199 - 3 | |
| 1894 - - - - - - - - | 17,981 9 6 | 62,018 10 6 | |
| 1895 - - - - - - - - | 16,106 19 3 | 63,893 - 9 | |
| 1896 - - - - - - - - | 14,175 15 11 | 65,824 4 1 | |
| 1897 - - - - - - - - | 12,186 5 2 | 67,813 14 10 | |
| 1898 - - - - - - - - | 10,136 11 10 | 69,863 8 2 | |
| 1899 - - - - - - - - | 8,024 19 4 | 71,975 - 8 | |
| | | | 1,786,616 5 10 |
| Sum remaining to be discharged - - - £. | | | 213,383 14 2 |

Treasury Chambers,
1 February 1900.

R. W. HANBURY.

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# SARDINIAN LOAN.

ACCOUNT of the TOTAL SUMS issued out of the CONSOLIDATED FUND, and advanced to His Majesty the King of Sardinia, by virtue of the Acts 18 Vict. c. 17, and 19 & 20 Vict. c. 39; and also of the Sums received to 31 December 1899, for Interest and Sinking Fund thereof.

(*Presented pursuant to Acts* 18 *Vict. c.* 17, *s.* 3, *and* 19 & 20 *Vict. c.* 39, *s.* 1.)

*Ordered, by* The House of Commons, *to be Printed,* 1 *February* 1900.

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# NATIONAL DEBT (SAVINGS BANKS AND FRIENDLY SOCIETIES).

1.—AN ACCOUNT of the GROSS AMOUNT of all SUMS Received and Paid by the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT on account of BANKS for SAVINGS and FRIENDLY SOCIETIES in *Great Britain* and *Ireland* from their Commencement at 6th August 1817 to the 20th November 1899, inclusive:—Of the AGGREGATE AMOUNT of the Separate SURPLUS FUND of all SAVINGS BANKS at 20th November 1899, and of the GROSS AMOUNT of all SUMS Transferred to or Paid out of such Surplus Fund in the course of the Year ended 20th November 1899:—And, of all EXPENSES incurred by the said COMMISSIONERS for SALARIES of CLERKS, or other Incidental Expenses during the Year ended 20th November 1899.

2.—AN ACCOUNT setting forth in Detail the whole of the several Transactions which have taken place during the Year ended 20th November 1899, in the INVESTMENT of all MONEYS which came into the hands of the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT, for SAVINGS BANKS and FRIENDLY SOCIETIES, and of all the Variations which have taken place during such Year in the Securities held by the said COMMISSIONERS for those Institutions.

3.—AN ACCOUNT showing the AGGREGATE AMOUNT of the LIABILITIES of the Government to the TRUSTEES of SAVINGS BANKS and FRIENDLY SOCIETIES respectively, on 20th November 1899, and the Nature, Amount, and Value of the Assets held by the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT to meet the same, and the Amount of the Surplus thereon.

Treasury Chambers,
19 February 1900.

R. W. HANBURY.

(*PRESENTED PURSUANT TO ACTS OF PARLIAMENT.*)
(26 *Vict. c.* 25, *sec.* 6, *and* 26 *&* 27 *Vict., cap.* 87, *sec.* 60.)

*Ordered, by* The House of Commons, *to be Printed,*
19 *February* 1900.

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## SAVINGS BANKS AND FRIENDLY SOCIETIES.

**AN ACCOUNT of the Gross Amount of all Sums Received and Paid by the Commissioners for the Reduction of the Commencement at 6th August 1817 to 20th November 1899, inclusive;**

| From 6th August 1817 to 20th November 1899, inclusive. | Gross Amount of all Sums received from Trustees, and Interest credited to them, including Interest up to and due upon 20th Nov. 1899. | Gross Amount of all Sums paid to Trustees, including Interest. | Gross Amount of all Stocks, Annuities, and other Securities standing in the Names of the Commissioners on 20th November 1899. For detail of Securities, see Account No. 3, pages 8 and 9. | | | | |
|---|---|---|---|---|---|---|---|
| | | | Stocks. | Bills and Bonds. | Annuities for Terms of Years. | Advances in respect of which Annuities had not been granted at 20th Nov. 1899. | Temporary Advances Local Loans Fund. |
| | £. s. d. | £. s. d. | £. | £. | £. s. d. | £. | £ |
| Great Britain and Ireland: | | | | | | | |
| Savings Banks - - - - - - - - | 170,273,354 1 7 | 118,187,425 1 6 | 28,832,392 8 1 | 4,248,600 | 1,859,361 11 7 | 160,000 | 100,000 |
| riendly Societies, per Act 59 & 60 Vict. c. 25, - | 9,606,772 7 7 | 7,683,523 9 1 | 1,878,791 9 3 | — | — | — | — |
| TOTAL { Savings Banks and Friendly Societies } £. | 179,880,126 9 2 | 125,870,948 10 7 | 30,711,183 17 4 | 4,248,600 | 1,859,361 11 7 | 160,000 | 100,000 |

**AN ACCOUNT of the Aggregate Amount of Separate Surplus Fund of all Savings Banks at 20th November 1899: and of the Gross Amount of all Sums Transferred to or paid out of such Surplus Fund in the course of the Year ended 20th November 1899.**

| | Not carrying Interest. | Carrying Interest. | Total. |
|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. |
| Balance on Separate Surplus Fund, at 20th November 1898 - - - | 383,696 9 7 | 205,396 2 9 | 589,092 12 4 |
| Transferred to Separate Surplus Fund during year ended 20th November 1899. | 381 11 10 | 31,141 10 4 | 31,523 2 2 |
| | 384,078 1 5 | 236,537 13 1 | 620,615 14 6 |
| Paid out of Separate Surplus Fund during year ended 20th November 1899 | 5,934 19 1 | 775 – – | 6,709 19 1 |
| Balance at 20th November 1899 - - - £. | 378,143 2 4 | 235,762 13 1 | 613,905 15 5 |

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## SAVINGS BANKS AND FRIENDLY SOCIETIES.

NATIONAL DEBT on account of BANKS for SAVINGS and FRIENDLY SOCIETIES in *Great Britain* and *Ireland*, from their prepared under the following Heads, pursuant to 26 & 27 Vict. c. 87.

| SUMS PAID. | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| For the Purchase of Stocks, Annuities, and other Securities, after deduction of Sums received for Sales and for Return of Capital in Terminable Annuities. | For Expenses charged on the Savings Banks Fund. | To Exchequer, per Act 40 Vict. c. 13, s. 15, being Excess of Interest accrued over Interest credited to Trustees. | TOTAL | AMOUNT of Interest, Dividends and Return of Capital (61,432,810*l.* 1*s.* 3*d.*) in Terminable Annuities received by the Commissioners. | AMOUNT received from Exchequer, per Act 40 Vict. c. 13, ss. 15 and 16, being Excess of Interest credited to Trustees above that accrued on Securities. | RECEIVED from EXCHEQUER on account of Deficiency of Capital. SAVINGS BANKS, per Act 43 & 44 Vict. c. 36, s. 1. FRIENDLY SOCIETIES, per Acts 45 & 46 Vict. c. 72, s. 21, and 50 & 51 Vict. c. 16. | GROSS AMOUNT of Interest paid and credited to Savings Banks and Friendly Societies by the Commissioners, including Interest up to and due upon 20th November 1899. |
| £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| | | | | 140,093,350 10 11 | 489,641 7 10 | 1,547,943 2 – | |
| 50,529,667 3 7 | 50,002 6 2 | 102,201 5 3 | 50,681,870 15 – | 142,130,935 – 9 | | | 82,998,666 5 4 |
| | | | | 2,311,651 13 – | 714,557 7 3 | 1,269,826 3 9 | |
| 2,044,796 16 3 | — | — | 2,044,796 16 3 | 4,296,035 4 – | | | 4,164,749 7 |
| | | | | 142,405,002 3 11 | 1,204,198 15 1 | 2,817,769 5 9 | |
| 52,574,463 19 10 | 50,002 6 2 | 102,201 5 3 | 52,726,667 11 3 | 146,426,970 4 9 | | | 87,163,415 12 7 |

Besides the above-named Securities, the following Balances remained uninvested on the 20th November 1899, viz.:

| | £. s. d. |
|---|---|
| Balance in Banks of England and Ireland (less Drafts issued but not paid); Savings Banks, United Kingdom - - | 115,101 4 6 |
| Ditto - Bank of England - - - - - - - - - ditto - - - - - Friendly Societies, United Kingdom - - | 9,737 19 – |
| £. | 124,839 3 6 |

AN ACCOUNT of all EXPENSES incurred by the said COMMISSIONERS for SALARIES of CLERKS, or other Incidental Expenses, during the Year ended 20th November 1899.

The CHARGES of MANAGEMENT under this Head are not distinguished from the General Management of the Office of the Commissioners but, so far as the same can be estimated, they may have amounted to 4,800*l.*



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— 2. — - - - - - - - - - - .

AN ACCOUNT setting forth in Detail the whole of the several Transactions which have taken came into the hands of the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT, for during such Year in the Securities held by the said COMMISSIONERS for those Institutions.

SUMS Received on account of Savings Banks.

| DATE. | For Securities Sold and Securities Paid Off. | | | | TOTAL Sums Received. |
|---|---|---|---|---|---|
| | 2¾ per Cent Consols. | Guaranteed Land Stock. | — | Price. | |
| | £. s. d. | £. s. d. | | | £. s. d. |
| Balance in Banks of England and Ireland at 20th November 1898 - | — | — | - - - - | — | 105,333 11 5 |
| 1898. | | | | | |
| 10 December - - - - - - | — | 5,000 - - | - - - - | 110¼ | 5,512 10 - |
| 17 December - - - - - - | — | 3,261 - 2 | - - - | 110¼ | 3,595 5 3 |
| 28 December - - - - - - | 22,675 14 9 | — | - - - - | 110¼ | 25,000 - - |
| 1899. | | | | | |
| 21 June - - - - - - - | — | 21,930 10 9 | - - - | 108 | 23,684 19 7 |
| £. | 22,675 14 9 | 30,191 10 11 | — | — | 163,176 6 3 |

| | |
|---|---|
| Sums received from Trustees - - - - - - - - - - - - - - - - - - - - - - | 1,415,671 3 2 |
| Dividends on Stock, Annuities for Terms of Years, and Interest on other Securities (including Interest on Treasury Bills) - - - - - - - - - - - - - - - - - - - - - - - - | 3,082,832 8 8 |
| Received from Exchequer, per 43 & 44 Vict. c. 36, being Annuity created to pay off the Total Capital Deficiency, on account of Trustee Savings Banks, as it stood on 20th November 1880 - - - - - - - - - - | 83,672 12 - |
| Received for Stock sold for Depositors - - - - - - - - - - - - - - - - | 1,972 2 3 |
| For Allowance to Trustees on the Grant and Payment of Annuities - - - - - - - - - - - - | 128 9 10 |
| Received from Exchequer, per Act 40 Vict. c. 13, s. 15, being excess of Interest credited to Trustees above that accrued on Securities - - - - - - - - - - - - - - - - - - - - | 37,394 5 1 |
| £. | 4,784,847 7 3 |

During the year ended 20th November 1899 Certificates, issued at the request of Depositors, were lodged with the Commissioners for the Reduction of 25,948*l.* 8*s.* 11*d.* sterling from the Post Office Savings Banks Fund to the Fund for the Banks for Savings; further, the sum of 152,657*l.* 19*s.* 9*d.* sterling was transferred, 107,731*l.* 3*s.* 9*d.* sterling was transferred from the Savings Bank Investment Account to the Fund for the Banks for Savings, being the amount realised by the sale and the Savings Bank Investment Account, were, at various periods during the year, converted, at the market price of the day, into 35,361*l.* 2*s.* 8*d.* and 41,642*l.* 2*s.* 1[illegible] credit on account of Post Office Savings Banks and Savings Bank Investment Account. These transfers not being cash transactions, but merely sums write[illegible]

The following variations have also taken place during the year ending 20th November 1899 in the Securities held on account of Savings Banks:—

Temporary Loans to the Local Loans Fund amounting to 1,600,000*l.* were replaced by the issue of a similar amount of Local Loans Bonds, and the following variations were made at 1st April 1899 by Section 17 of the Finance Act, 1899, 62 & 63 Vict. c. 19:—

Annuities amounting to 1,503,522*l.* expiring in 1901 and 1902 were exchanged for an Annuity of 398,405*l.* expiring in 1911. 5,000,000*l.* 2¾ per cent. Consolidated Stock was cancelled in exchange for an Annuity of 288,998*l.* expiring in 1922, and 2,800,000*l.* Book Debt was cancelled in exchange for an Annuity of 160,582*l.* expiring in 1922.

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place during the Year ended 20th November 1899, in the INVESTMENT of all MONEYS which SAVINGS BANKS and FRIENDLY SOCIETIES, and of all the Variations which have taken place

INVESTMENTS made and Sums Paid on account of Savings Banks.

| DATE. | In Stock and other Securities. 2¾ per Cent. Consols. | Guaranteed Land Stock. | Treasury Bills. | Terms of Years Annuities. | Price. | TOTAL Sums Paid. |
|---|---|---|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | | £. s. d. |
| **1898.** | | | | | | |
| 24 November | 25,000 – – | — | — | — | 110½ | 27,625 – – |
| 24 November | — | 1,708 18 11 | — | — | 110⅞ | 1,894 15 10 |
| 30 November | 75,000 – – | — | — | — | 111 5/16 | 83,484 7 6 |
| 30 November | 25,000 – – | — | — | — | 111 | 27,750 – – |
| 6 December | 50,000 – – | — | — | — | 110¼ | 55,125 – – |
| 14 December | 15,914 5 1 | — | — | — | 110 1/16 | 17,515 12 6 |
| 29 December | — | — | — | 1,012 9 6 | — | 20,919 1 – |
| **1899.** | | | | | | |
| 5 January | 25,000 – – | — | — | — | 110⅝ | 27,656 5 – |
| 20 January | 6,676 8 8 | — | — | — | 111⅜ | 7,435 17 7 |
| 26 January | 25,000 – – | — | — | — | 111 3/16 | 27,796 17 6 |
| 26 January | 25,000 – – | — | — | — | 111⅛ | 27,781 5 – |
| 27 January | 25,000 – – | — | — | — | 111⅛ | 27,781 5 – |
| 28 January | 25,000 – – | — | — | — | 111 3/16 | 27,796 17 6 |
| 28 January | 20,000 – – | — | — | — | 111⅛ | 22,225 – – |
| 30 January | 55,000 – – | — | — | — | 111⅛ | 61,118 15 – |
| 1 February | 50,000 – – | — | — | — | 111⅛ | 55,562 10 – |
| 1 February | 25,000 – – | — | — | — | 111 | 27,750 – – |
| 1 February | 25,000 – – | — | — | — | 111 1/16 | 27,765 12 6 |
| 2 February | 50,000 – – | — | — | — | 111 1/16 | 55,531 5 – |
| 3 February | 25,000 – – | — | — | — | 111 1/16 | 27,765 12 6 |
| 3 February | 25,000 – – | — | — | — | 111⅛ | 27,781 5 – |
| 15 February | — | — | — | 19,336 9 – | — | 500,000 – – |
| 23 February | — | 3,487 17 6 | — | — | 111 5/16 | 3,882 8 10 |
| 27 February | — | 6,500 – – | — | — | 111 3/16 | 7,227 3 9 |
| 20 March | — | 696 15 8 | — | — | 111 3/16 | 774 14 9 |
| 21 March | 100,000 – – | — | — | — | 110½ | 110,500 – – |
| 28 March | 25,000 – – | — | — | — | 110¾ | 27,687 10 – |
| 29 March | 25,000 – – | — | — | — | 110¾ | 27,687 10 – |
| 28 April | 40,759 7 2 | — | — | — | 110⅜ | 44,988 2 10 |
| 18 May | — | 1,612 – 10 | — | — | 110 13/16 | 1,786 6 11 |
| 7 June | — | — | — | 200 – – | 7 13/16 | 1,587 10 – |
| 30 June | 43,671 10 10 | — | — | — | 107 9/16 | 46,974 4 – |
| 30 June | 6,328 9 2 | — | — | — | 107 7/16 | 6,799 2 9 |
| 3 July | 50,000 – – | — | — | — | 107 11/16 | 53,843 15 – |
| 4 July | 50,000 – – | — | — | — | 107⅝ | 53,812 10 – |
| 6 July | 25,000 – – | — | — | — | 107 5/16 | 26,828 2 6 |
| 17 July | — | 2,129 14 5 | — | — | 105⅞ | 2,254 16 10 |
| 18 July | — | 15,000 – – | — | — | 106 7/16 | 15,965 12 6 |
| 25 July | 25,000 – – | — | — | — | 106⅝ | 26,656 5 – |
| 25 July | 25,000 – – | — | — | — | 106⅞ | 26,718 15 – |
| 28 July | 50,000 – – | — | — | — | 106⅜ | 53,312 10 – |
| 28 July | 50,000 – – | — | — | — | 106½ | 53,250 – – |
| 6 September | 38,152 9 7 | — | — | — | 104⅞ | 40,012 8 3 |
| 15 September | 31,796 10 3 | — | — | — | 105⅛ | 33,426 1 9 |
| 20 November | — | — | 100,000 – – | — | 3*l.* 14*s.* % disc. | 96,725 – – |
| £. | 1,183,299 – 9 | 31,135 7 4 | 100,000 – – | 20,548 18 6 | — | 1,948,762 15 1 |

| | |
|---|---|
| Drafts paid to Trustees | 1,285,149 – 8 |
| Balance of Commission, under Section 3 of Savings Banks Act, 1880 | 43 – 7 |
| Paid for Stock bought for Depositors and placed to credit of the Savings Bank Investment Account | 12,117 12 9 |
| Expenditure of Trustee Savings Banks Inspection Committee | 3,597 17 11 |
| Advance under "Railways (Ireland) Act, 1896," 59 & 60 Vict. c. 34. | 70,000 – – |
| Advances under "Barracks Act, 1890," 53 & 54 Vict. c. 25 | 100,000 – – |
| Temporary Loans to Local Loans Fund under 50 & 51 Vict. c. 16. s. 13 (5) | 1,250,000 – – |
| Cost of exchanging 117,100*l.* Greek Guaranteed Scrip for Stamped Bonds | 75 15 9 |
| Balance in Banks of England and Ireland on 20th November 1899 | 115,101 4 6 |
| £. | 4,784,847 7 3 |

the National Debt for the Transfer of 64,365*l.* 0*s.* 1*d.* sterling from the Fund for the Banks for Savings to the Post Office Savings Banks Fund; and from the Fund for the Banks for Savings to the Savings Bank Investment Account, for the purchase of Stock for Depositors in Trustee Savings Banks, and of Stock for Depositors. The balances of above sums, 38,416*l.* 11*s.* 2*d.* and 44,926*l.* 16*s.* 0*d.* sterling, respectively due to the Post Office Savings Banks Fund Stock, which was transferred from the Stock standing to the credit of the Commissioners on account of Savings Banks, to the Stock also standing to their off from one Stock Account to the other in each case, do not appear in the above Return.



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2.—An Account setting forth in Detail the whole of the several Transactions which have taken place during the Year ended 20th November 1899, &c.—*continued.*

## Friendly Societies, 59 & 60 Vict. c. 25.

### Sums Received and Stock Sold in the Year ended 20th November 1899.

| DATE. | 2¾ per Cent. Consols. | Price. | Total Sums Received. |
|---|---|---|---|
| | £. s. d. | | £. s. d. |
| Balance in Bank of England, 20th November 1898 - - - - - | | — | 5,645 2 7 |
| 9 December 1898 - - - - - | 2,240 17 4 | 110¼ | 2,470 11 1 |
| 20 November 1899 - - - - - | 20,000 – – | 103⅝ | 20,675 – – |
| £. | 22,240 17 4 | — | 28,790 13 8 |
| Sums received from Trustees - - - - - - - - - - - - - - | | | 55,916 12 3 |
| Dividends on Stock - - - - - - - - - - - - - - | | | 51,626 16 8 |
| Received from Exchequer, per Act 40 Vict. c. 13, s. 16, being excess of Interest credited to Trustees above that accrued on Securities - - - - - - | | | 11,446 15 2 |
| | | £. | 147,780 17 9 |

### Sums Paid and Stock Bought in the Year ended 20th November 1899.

| DATE. | 2¾ per Cent. Consols. | Price. | Total Sums Paid. |
|---|---|---|---|
| | £. s. d. | | £. s. d. |
| 24 March 1899 - - - - - - - | 11,221 2 6 | 110 11/16 | 12,420 7 8 |
| 7 April " - - - - - - - | 10,293 11 1 | 110 11/16 | 11,393 13 7 |
| 12 May " - - - - - - - | 10,000 – – | 110 5/16 | 11,031 5 – |
| 13 May " - - - - - - - | 537 16 9 | 110 5/16 | 593 6 – |
| 11 July " - - - - - - - | 4,683 16 10 | 106¾ | 5,000 – – |
| 9 October " - - - - - - - | 2,472 18 – | 103⅝ | 2,556 7 2 |
| £. | 39,209 5 2 | — | 42,994 19 5 |
| Drafts paid to Trustees - - - - - - - - - - - - - - | | | 95,047 19 4 |
| Balance in the Bank of England, 20th November 1899 - - - - - - - - | | | 9,737 19 – |
| | | £. | 147,780 17 9 |

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— 3. —

AN ACCOUNT showing the AGGREGATE AMOUNT of the LIABILITIES of the GOVERNMENT to the TRUSTEES of SAVINGS BANKS and FRIENDLY SOCIETIES respectively, on 20th November 1899, and the Nature, Amount, and Value of the Assets held by the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT to meet the same, and the Amount of the Surplus thereon.



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— 3. —

AN ACCOUNT showing the AGGREGATE AMOUNT of the LIABILITIES of the GOVERNMENT to the TRUSTEES of SAVINGS BANKS and FRIENDLY SOCIETIES respectively, on 20th November 1899, and the Nature, Amount, and Value of the Assets held by the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT to meet the same, and the Amount of the Surplus thereon.

| | Amount of Principal Money Received from, and Interest Credited to, the Trustees, including Interest due upon the 20th November 1899. | Amount of Principal and Interest Money Paid to the Trustees, including Surplus Fund Drafts. | Amount of Money, Principal and Interest, due to the Trustees by the Commissioners on the 20th November 1899, including 613,905*l.* 15*s.* 5*d.* standing to the Credit of the Trustees on the Separate Surplus Fund Account. | Value of the Assets held by the Commissioners on the 20th November 1899, to provide the Amount due by the Commissioners to the Trustees, for Principal and Interest. (*See* Detail below.) | Amount of Surplus. |
|---|---|---|---|---|---|
| UNITED KINGDOM: | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| Savings Banks | 170,273,354 1 7 | 118,187,425 1 6 | 52,085,929 - 1 | 53,250,967 18 5 | 1,174,038 18 4 |
| Friendly Societies, per 59 & 60 Vict. c. 25 | 9,606,772 7 7 | 7,683,523 9 1 | 1,923,248 18 6 | 1,951,938 12 6 | 28,689 14 - |
| TOTAL - {SAVINGS BANKS and FRIENDLY SOCIETIES} £. | 179,880,126 9 2 | 125,870,948 10 7 | 54,009,177 18 7 | 55,211,906 10 11 | 1,202,728 12 4 |

| Assets held by the Commissioners. | Amount of Assets. | Price at 20th November 1899. | Value. |
|---|---|---|---|
| ON ACCOUNT OF SAVINGS BANKS: | £. s. d. | | £. s. d. |
| *Stocks:* | | | |
| 2¾ per Cent. Consols | 20,399,992 14 4 | 103⅛ | 21,088,492 9 5 |
| 2½ per Cents. | 67,840 3 2 | 101⅛ | 68,603 7 3 |
| Local Loans 3 per Cent. Stock | 6,380,498 4 2 | 107⅛ | 6,835,108 14 1 |
| 2¾ per Cent. Guaranteed Land Stock | 1,984,061 6 5 | 104 1/16 | 2,064,663 16 3 |
| *Bills and Bonds:* | | | |
| Treasury Bills (maturing 20th November 1900) | 100,000 - - | Cost Price | 96,725 - - |
| Greek Guaranteed 2½ per Cent. Bonds | 1,177,100 - - | 96 | 1 130,016 - - |
| Local Loans Bonds | 1,600,000 - - | Par | 1,600,000 - - |
| Proportion of Interest thereon to 20th November | - - - | - - - | 11,085 18 3 |
| Irish Land Commission Bonds | 1,371,500 - - | Par | 1,371,500 - - |
| Proportion of Interest thereon to 20th November | - - - | - - - | 10,651 13 [illegible] |

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| | | | |
|---|---|---|---|
| *Annuities for Terms of Years:* | | | |
| Converted Annuity, per 46 & 47 Vict. c. 54, s. 5, and 48 & 49 Vict. c. 43 | 362,104 – – | – – – – | 1,694,604 – – |
| Savings Bank Annuity expiring 1911–12, per 46 & 47 Vict. c. 54, s. 2, 50 & 51 Vict. c. 16, ss. 4 & 17, and 62 & 63 Vict. c. 9, s. 17 (1) and (6) | 398,405 – – | – – – – | * 3,956,191 – – |
| Savings Bank Annuity expiring 1922–23, per 62 & 63 Vict. c. 9, s. 17 (2) and (6) | 288,998 – – | – – – – | * 4,990,447 – – |
| Book Debt Annuity, per 62 & 63 Vict. c. 9. s. 17 (4) and (6) | 160,582 – – | – – – – | 2,867,300 – – |
| Prisons Officers' Pensions Annuities, per 45 & 46 Vict. c. 72, s. 22 | 1,156 13 – | – – – – | 2,722 – – |
| Permanent Charges Redemption Annuities, per 46 Vict. c. 1, s. 2 | 3,114 6 2 | – – – – | 10,669 – – |
| Indian Army Pension Deficiency Fund Annuities, per 48 & 49 Vict. c. 67, s. 5 (2) | 137,031 12 – | – – – – | 1,686,156 – – |
| Russian-Dutch Loan Annuity, per 54 & 55 Vict. c. 26 | 8,376 13 3 | – – – – | 52,777 – – |
| Red Sea and Indian Telegraph Annuity, per 25 & 26 Vict. c. 39 | 4,395 19 8 | $7\frac{7}{16}$ | 32,695 2 6 |
| Savings Banks Deficiency Annuity, per 43 & 44 Vict. c. 36. s. 1 | 83,672 12 – | – – – – | 617,368 – – |
| Irish Church Annuity, per 32 & 33 Vict. c. 42. s. 60 | 156,904 – – | – – – – | 229,857 – – |
| Imperial Defence Annuity, per 51 & 52 Vict. c. 32 | 34,911 – – | – – – – | 34,543 – – |
| Dockyard Railways Annuities, per 52 & 53 Vict. c. 71, s. 8 | 5,408 8 6 | – – – – | 91,805 – – |
| Barracks Annuities, per 53 & 54 Vict. c. 25 | 182,970 16 – | – – – – | 1,710,812 – – |
| Railways (Ireland) Annuities, per 59 & 60 Vict. c. 34. s. 4 | 1,518 10 – | – – – – | 29,292 – – |
| Tramways (Ireland) Annuity, per 58 & 59 Vict. c. 29 | 10,475 12 – | – – – – | 82,114 – – |
| Public Offices (Whitehall) Site Annuity, per 60 & 61 Vict. c. 27 | 19,336 9 – | – – – – | 510,473 – – |
| *Advances in respect of which Annuities had not been granted at 20th November 1899:* | | | |
| Under Railways (Ireland) Act, 1896," 59 & 60 Vict. c. 34, s. 4. | 60,000 – – | Par | 60,000 – – |
| Proportion of Interest thereon to 20th November | – – – – | – – – – | 438 9 9 |
| Under Barracks Act, 1890, 53 & 54 Vict. c. 25 | 100,000 – – | Par | 100,000 – – |
| Proportion of Interest thereon to 20th November | – – – – | – – – – | 1,431 10 1 |
| *Temporary Advances to Local Loan Fund* | 100,000 – – | Par | 100,000 – – |
| Proportion of Interest thereon to 20th November | – – – – | – – – – | 324 13 2 |
| *Balance in Banks of England and Ireland* | – – – – | – – – – | 115,101 4 6 |
| | | £. | 53,259,967 18 5 |
| ON ACCOUNT OF FRIENDLY SOCIETIES: | | | |
| $2\frac{3}{4}$ per Cent. Consolidated Stock | 1,878,791 9 3 | $103\frac{1}{8}$ | 1,942,200 13 6 |
| Balance in Bank of England | – – – – | – – – – | 9,737 19 – |
| | | £. | 1,951,938 12 6 |

* Cash value (at the price of Consols on 20th November 1899) of the amount of $2\frac{3}{4}$ per Cent. Consols, estimated to have been unreplaced at 20th November 1899 out of the amount of Stock originally cancelled in exchange for these Annuities. (Act 54 & 55 Vict. c. 24.)

National Debt Office,
13 February 1900.

G. HERVEY,
Comptroller General.



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# NATIONAL DEBT (SAVINGS BANKS AND FRIENDLY SOCIETIES).

ACCOUNT of the Gross Amount of all SUMS Received and Paid by the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT on account of BANKS for SAVINGS and FRIENDLY SOCIETIES in *Great Britain* and *Ireland*, from their Commencement at 6 August 1817 to 20 November 1899.

ACCOUNT of the several Transactions which have taken place during the Year ended 20 November 1899, in the INVESTMENT of all MONEYS which came into the hands of the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT, for SAVINGS BANKS and FRIENDLY SOCIETIES.

ACCOUNT showing the Aggregate Amount of the LIABILITIES of the GOVERNMENT to the TRUSTEES of SAVINGS BANKS and FRIENDLY SOCIETIES respectively, on 20 November 1899; &c.

(*Presented pursuant to Acts of Parliament*, 26 *Vict. c.* 25, *s.* 6, *and* 26 *&* 27 *Vict. c.* 87, *s.* 60.)

*Ordered, by* The House of Commons, *to be Printed*, 19 *February* 1900.

[*Price* 1½*d.*]

62.

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# NATIONAL TELEPHONE COMPANY.

RETURN to an Order of the Honourable The House of Commons, dated 12 February 1900;—*for*,

COPY "of DEEDS POLL, dated 7th day of February 1898 and 15th day of February 1899, executed by HER MAJESTY'S POSTMASTER GENERAL, specifying exchange areas of the NATIONAL TELEPHONE COMPANY" (in continuation of Parliamentary Paper, No. 128, of Session 1898).

Treasury Chambers,
12 February 1900.

R. W. HANBURY.

(*Mr. Hanbury.*)

*Ordered, by* The House of Commons, *to be Printed*,
12 *February* 1900.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C., and
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JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and
90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

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Dated 7th February 1898.

# POST OFFICE TELEGRAPHS.

## HER MAJESTY'S POSTMASTER GENERAL

AND

## THE NATIONAL TELEPHONE COMPANY LIMITED.

### Deed Poll specifying Exchange Areas.

**To All to whom these Presents shall come** I, HENRY DUKE OF NORFOLK EARL MARSHAL AND HEREDITARY MARSHAL OF ENGLAND, K.G., Her Majesty's Postmaster General, send greeting.

**Whereas** by an Indenture dated the twenty-fifth day of March one thousand eight hundred and ninety-six and made between myself on behalf of Her Majesty of the one part and the National Telephone Company Limited (hereinafter called "the Company") of the other part (which Indenture is hereinafter referred to as "the Principal Deed") it was provided that (subject to certain provisions) the Company should on and as from the appointed day cease to transact telephonic business elsewhere than within exchange areas

**And whereas** by the same Indenture an "exchange area" was defined to mean one of the areas specified in the Second Schedule to the Principal Deed and any other area which might from time to time be specified by the Postmaster General in writing to be an exchange area

**And whereas** on the application of the Company I have agreed to vary certain of the areas specified in the said Second Schedule to the Principal Deed and also to specify certain exchange areas in addition to these specified in the said Schedule and it is convenient that the whole of the exchange areas now specified in or under the provisions of the Principal Deed shall be contained and described in one document

**Now I** the above named Henry Duke of Norfolk Her Majesty's Postmaster General hereby declare that the exchange areas specified in the Schedule hereto shall be substituted for the areas specified in the Second Schedule to the Principal Deed AND I do hereby further declare and specify that the several areas described in the said Schedule hereto shall be exchange areas for the purposes of the Principal Deed and that the same are at the date hereof the only exchange areas specified in or under the provisions of the Principal Deed.

**As witness** my hand and seal this Seventh day of February One thousand eight hundred and ninety-eight.



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## THE SCHEDULE ABOVE REFERRED TO.

### General Notes.

In this Schedule the expression "verified map" means a map verified by the initials of John Cameron Lamb, Esquire, C.B., C.M.G., Second Secretary of the Post Office, and William Edward Louis Gaine, Esquire, General Manager of and Solicitor to the National Telephone Company, Limited; and the expression "former verified map" means a map similarly verified under the Principal Deed.

Where two areas named in this Schedule overlap one another, offices in the space common to both areas may be placed on an exchange in either area, but not on exchanges in both areas.

If in any case there is any discrepancy between the description of an area and the area as shown on the verified map the boundary is to be as shown on the map.

### Part I.

The administrative county of London (including the City) with the adjoining area as defined by a red line on the verified map marked "London."

The London area includes the following among other places, viz.: the county boroughs of Croydon and West Ham, the municipal boroughs of Kingston-on-Thames, Reigate, and Richmond (Surrey), and the under-mentioned urban districts:—

| | | |
|---|---|---|
| Acton. | Erith. | Southall-Norwood. |
| Barking Town. | Finchley. | Southgate. |
| Barnes. | Friern Barnet. | South Hornsey. |
| Beckenham. | Grays Thurrock. | Surbiton. |
| Bexley. | Ham Common. | Sutton. |
| Brentford. | Hampton. | Teddington. |
| Bromley. | Hampton Wick. | Tottenham. |
| Carshalton. | Hanwell. | Twickenham. |
| Chiswick. | Harrow. | Waltham Holy Cross. |
| Ealing. | Hendon. | Walthamstow. |
| East Ham. | Heston and Isleworth. | Wanstead. |
| East Molesey. | Hornsey. | Willesden. |
| Edmonton. | Ilford. | Wimbledon. |
| Enfield. | New Malden. | Woodford. |
| Epsom. | Romford. | Wood Green. |

### Part II.

#### England and Wales.

| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 1. Abergavenny - | The urban district of Abergavenny, with the adjoining area, as defined by a red line on the verified map No. 1. (Former verified map No. 45.) | |
| 2. Aberystwyth - | The municipal borough of Aberystwyth and the urban district of Aberayron, with the adjoining area, as defined by a red line on the verified map No. 2. | |

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| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 3. Alnwick - - | The urban district of Alnwick and Canongate with the adjoining area, as defined by a red line on the verified map No. 3. (Former verified map No. 164.) | |
| 4. Andover - - | The municipal borough of Andover, with the adjoining area, as defined by a red line on the verified map No. 4. | |
| 5. Ashbourne - | The urban district of Ashbourne, with the adjoining area, including Cheadle (Staff.) and Uttoxeter, as defined by a red line on the verified map No. 5. | |
| 6. Ashton-under-Lyne | The municipal boroughs of Ashton-under-Lyne, Hyde, Mossley, and Stalybridge, and the urban districts of Dukinfield, Mottram-in-Longdendale, and Denton-and-Haughton, with the adjoining area, as defined by a red line on the verified map No. 6. (Former verified map No. 110.) | The Ashton-under-Lyne area overlaps the Manchester, Stockport, Glossop, and Oldham areas, as indicated in the respective maps of the five areas. |
| 7. Aylesbury - - | The urban districts of Aylesbury, Chesham, Thame, and Tring, with the adjoining area, as defined by a red line on the verified map No. 7. | |
| 8. Bacup - - | The municipal boroughs of Bacup, Haslingden, and Rawtenstall, with the adjoining area, as defined by a red line on the verified map No. 8. (Former verified map No. 116.) | |
| 9. Banbury - - | The municipal boroughs of Banbury and Brackley, with the adjoining area, as defined by a red line on the verified map No. 9. | |
| 10. Bangor - - | The municipal boroughs of Bangor and Beaumaris, and the urban districts of Bethesda and Menai Bridge, with the adjoining area, as defined by a red line on the verified map No. 10. | |
| 11. Barnsley - - | The municipal borough of Barnsley and the urban districts of Darton, Monk Bretton, Wombwell, and Worsborough, with the adjoining area, as defined by a red line on the verified map No. 11. (Former verified map No. 121.) | |
| 12. Barnstaple - - | The municipal boroughs of Barnstaple and Bideford, and the urban district of Northam, with the adjoining area, as defined by a red line on the verified map No. 12. | |
| 13. Barrow-Ulverston | The county borough of Barrow-in-Furness and the urban districts of Dalton-in-Furness and Ulverston, with the adjoining area, as defined by a red line on the verified map No. 13. (Former verified map No. 147.) | |



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| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 14. Basingstoke - | The municipal borough of Basingstoke, and the urban district of Alton, with the adjoining area, as defined by a red line on the verified map No. 14. | |
| 15. Bath - - | The city of Bath and the urban district of Radstock, with the adjoining area, as defined by a red line on the verified map No. 15. (Former verified map No. 31.) | |
| 16. Bedford - - | The municipal borough of Bedford, the urban districts of Ampthill and Biggleswade, with the adjoining area, including Newport Pagnell and Shefford, as defined by a red line on the verified map No. 16. | |
| 17. Belford - - | The municipal borough of Belford, with the adjoining area, as defined by a red line on the verified map No. 17. | |
| 18. Berwick - upon - Tweed. | The county of the borough and town of Berwick-upon-Tweed, and the police burghs of Coldstream, Duns, and Eyemouth, with the adjoining area, as defined by a red line on the verified map No. 18. (Former verified map No. 165.) | |
| 19. Birmingham - | The city of Birmingham, the county borough of West Bromwich, the municipal borough of Sutton Coldfield, and the urban districts of Aston Manor, Bromsgrove (town and country), Oldbury, and Redditch, with the adjoining area, including Knowle, as defined by a red line on the verified map No. 19. (Former verified map No. 63.) | Existing subscribers who had, prior to the 25th March 1896, entered into contracts with the Company for the use of the telephone system within the whole of the Birmingham, Walsall, Dudley, and Wolverhampton areas, are to be allowed to communicate by means of the Company's exchange and trunk wires with any office on an exchange in any one of such areas.<br>With this view the existing trunk wires connecting the four areas are to be left in the Company's possession, on the understanding that when they are no longer required for the purposes of this exceptional arrangement they will only be used as ordinary exchange wires or as private wires.<br>All subscribers to an exchange in any of the four areas, other than such existing subscribers, as aforesaid, shall be entitled to communicate by means of the Company's wires with offices on an exchange in one of the four areas only, and shall be required to use the trunk wires of the Post Office for communicating with the other areas, and to pay the Post Office at the prescribed rates. |

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| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 20. Bishop Auckland | The urban districts of Bishop Auckland, Spennymoor, and Willington, with the adjoining area, as defined by a red line on the verified map No. 20. (Former verified map No. 155.) | |
| 21. Bishop's Stortford | The urban district of Bishop Stortford, with the adjoining area, including Epping, as defined by a red line on the verified map No. 21. | |
| 22. Blackburn - | The county borough of Blackburn, the municipal boroughs of Accrington, Chorley, Clitheroe, and Darwen, and the urban districts of Adlington, Church, Clayton-le-Moors, Oswaldtwistle, Rishton, and Withnell, with the adjoining area, as defined by a red line on the verified map No. 22. (Former verified map No. 105.) | |
| 23. Blackpool - | The municipal borough of Blackpool and the urban district of Lytham, with the adjoining area, as defined by a red line on the verified map No. 23. (Former verified map No. 103.) | |
| 24. Blandford - | The municipal borough of Blandford, with the adjoining area, as defined by a red line on the verified map No. 24. | |
| 25. Blyth - - | The urban districts of South Blyth, Newbiggin-by-the-Sea, and Bedlingtonshire, with the adjoining area, as defined by a red line on the verified map No. 25. (Former verified map No. 162.) | |
| 26. Bodmin - - | The municipal boroughs of Bodmin, Liskeard, and Lostwithiel, and the urban district of St. Austell, with the adjoining area, as defined by a red line on the verified map No. 26. | |
| 27. Bolton - - | The county borough of Bolton and the urban districts of Atherton, Blackrod, Farnworth, Horwich, Kearsley, Leigh, Little Hulton, Little Lever, Turton, Tyldesley-with-Shakerley, and Westhoughton, with the adjoining area, as defined by a red line on the verified map No. 27. (Former verified map No. 106.) | |
| 28. Boston - - | The municipal borough of Boston, with the adjoining area, as defined by a red line on the verified map No. 28. | |



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| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 29. Bournemouth - | The municipal boroughs of Bournemouth, Christchurch, Poole, and Wareham, and the urban districts of Swanage and Wimborne, with the adjoining area, as defined by a red line on the verified map No. 29. (Former verified map No. 20.) | |
| 30. Bradford - - | The city of Bradford, the municipal borough of Keighley, and the urban districts of Bingley, Calverley, Farsley, Guiseley, Haworth, Idle, Ilkley, Otley, Pudsey, Rawdon, Shelf, Shipley, Skipton, Thornton, and Yeadon, with the adjoining area, including Stanningley, as defined by a red line on the verified map No. 30. (Former verified map No. 128.) | The Bradford area overlaps the Leeds area in such manner that Farsley, Guiseley, Ilkley, Otley, Pudsey, Rawdon, Stanningley, and Yeadon are common to both areas, as indicated in the respective maps of the two areas. The Bradford area also overlaps the Dewsbury area, so that Cleckheaton, Gomersal, Birstal, and Birkenshaw are common to both areas. |
| 31. Brecon - - | The municipal borough of Brecknock (Brecon), with the adjoining area, including Talgarth, as defined by a red line on the verified map No. 31. | |
| 32. Brentwood - | The towns or places of Brentwood, Billericay, Chipping Ongar, and Ingatestone, with the adjoining area, as defined by a red line on the verified map No. 32. | |
| 33. Bridgend - - | The urban districts of Bridgend, Maesteg, Ogmore and Garw, and Porthcawl, with the adjoining area, as defined by a red line on the verified map No. 33. (Former verified map No. 52.) | |
| 34. Bridlington - | The urban districts of Bridlington and Great Driffield, with the adjoining area, as defined by a red line on the verified map No. 34. | |
| 35. Bridport - - | The municipal borough of Bridport, with the adjoining area, as defined by a red line on the verified map No. 35. | |
| 36. Brighton - - | The county borough of Brighton and the urban districts of Burgess Hill, Hove, and New Shoreham, with the adjoining area, as defined by a red line on the verified map No. 36. (Former verified map No. 13.) | |

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| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 37. Bristol - - | The city of Bristol and the urban districts of Clevedon, Horfield, Kingswood, Portishead, and Stapleton, with the adjoining area, as defined by a red line on the verified map No. 37. (Former verified map No. 30.) | |
| 38. Briton Ferry - | The municipal boroughs of Neath and Aberavon, and the urban district of Briton Ferry, with the adjoining area, as defined by a red line on the verified map No. 38. (Former verified map No. 53.) | |
| 39. Buckingham - | The municipal borough of Buckingham and the urban district of Leighton Buzzard, with the adjoining area, including Fenny Stratford, Stony Stratford, Winslow, and Woburn, as defined by the red line on the verified map No. 39. | |
| 40. Burnley - - | The county borough of Burnley, the municipal borough of Nelson, and the urban districts of Barnoldswick, Brierfield, Colne-and-Marsden, Holme, Padiham and Hapton, and Todmorden, with the adjoining area, as defined by a red line on the verified map No. 40. (Former verified map No. 117.) | |
| 41. Burton-on-Trent - | The municipal borough of Burton-on-Trent and the urban district of Ashby-de-la-Zouch with the adjoining area, as defined by a red line on the verified map No. 41. (Former verified map No. 91.) | |
| 42. Bury - - | The county borough of Bury and the urban districts of Ramsbottom and Radcliffe, with the adjoining area, as defined by a red line on the verified map No. 42. (Former verified map No. 115.) | The Bury area overlaps the Manchester area, as indicated in the respective maps of the two areas. |
| 43. Bury St. Edmunds | The municipal borough of Bury St. Edmunds, with the adjoining area, including Ixham and Walsham-le-Willows, as defined by a red line on the verified map No. 43. | |
| 44. Buxton - - | The urban district of Buxton, with the adjoining area, including Chapel-en-le-Frith, as defined by a red line on the verified map No. 44. (Former verified map No. 118.) | |



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| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 45. Cambridge - | The municipal borough of Cambridge, with the adjoining area, as defined by a red line on the verified map No. 45. (Former verified map No. 75.) | |
| 46. Canterbury - | The city of Canterbury, the municipal borough of Faversham, and the urban districts of Ashford and Herne Bay, with the adjoining area, as defined by a red line on the verified map No. 46. (Former verified map No. 6.) | |
| 47. Cardiff - - | The county borough of Cardiff and the urban districts of Penarth and Barry-and-Cadoxton with the adjoining area, as defined by a red line on the verified map No. 47. (Former verified map No. 51.) | |
| 48. Carlisle - - | The municipal borough of Carlisle and the urban district of Wigton, with the adjoining area, as defined by a red line on the verified map No. 48. (Former verified map No. 152.) | |
| 49. Carmarthen - | The municipal boroughs of Carmarthen and Kidwelly, with the adjoining area, as defined by a red line on the verified map No. 49. | |
| 50. Carnarvon - - | The municipal borough of Carnarvon, with the adjoining area, including Port Dinorwic, as defined by a red line on the verified map No. 50. | |
| 51. Chatham - | The municipal borough of Chatham, the City of Rochester, and the urban district of Gillingham, with the adjoining area, as defined by a red line on the verified map No. 51. (Former verified map No. 3.) | |
| 52. Chelmsford - | The municipal boroughs of Chelmsford and Maldon, and the urban district of Witham, with the adjoining area, as defined by a red line on the verified map No. 52. (Former verified map No. 77.) | |
| 53. Cheltenham - | The municipal boroughs of Cheltenham and Tewkesbury and the urban district of Leckhampton, with the adjoining area, including Winchcomb, as defined by a red line on the verified map No. 53. (Former verified maps Nos. 39 and 40.) | |

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| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 54. Chepstow - | The urban districts of Chepstow and Usk, with the adjoining area, as defined by a red line on the verified map No. 54. (Former verified map No. 44.) | |
| 55. Chertsey - - | The towns or places of Chertsey and Walton-on-Thames, with the adjoining area, as defined by a red line on the verified map No. 55. | |
| 56. Chester - - | The city of Chester, the municipal borough of Flint, and the urban district of Mold, with the adjoining area, as defined by a red line on the verified map No. 56. (Former verified map No. 58.) | |
| 57. Chesterfield - - | The municipal borough of Chesterfield and the urban districts of Bakewell, Baslow-and-Bubnell, Bolsover, Bonsall, Clay Cross, and Whittington, with the adjoining area, as defined by a red line on the verified map No. 57. (Former verified map No. 119.) | |
| 58. Chichester - - | The municipal boroughs of Arundel and Chichester, and Bognor and Littlehampton, with the adjoining area, as defined by a red line on the verified map No. 58. | |
| 59. Chippenham - | The municipal boroughs of Chippenham and Calne, with the adjoining area, as defined by a red line on the verified map No. 59. | |
| 60. Cirencester - - | The urban district of Cirencester, with the adjoining area, including Fairford and Cricklade, as defined by a red line on the verified map No. 60. | |
| 61. Cockermouth - | The municipal borough of Workington and the urban district of Cockermouth, with the adjoining area, as defined by a red line on the verified map No. 61. (Former verified map No. 150.) | |
| 62. Colchester - | The municipal borough of Colchester, with the adjoining area, including Nayland, Wivenhoe, and Brightlingsea, as defined by a red line on the verified map No. 62. (Former verified map No. 78.) | |
| 63. Consett - - | The urban districts of Consett and Leadgate, with the adjoining area, as defined by a red line on the verified map No. 63. (Former verified map No. 154.) | |



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| Number and Name of Area | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 64. Coventry - - | The county borough of Coventry and the urban districts of Nuneaton-and-Chilvers-Coton, and Kenilworth, with the adjoining area, as defined by a red line on the verified map No. 64. (Former verified map No. 68.) | The Coventry area overlaps the Warwick area, so that Kenilworth is common to both areas as indicated in the respective maps of the two areas. |
| 65. Cowbridge - | The municipal borough of Cowbridge, with the adjoining area, as defined by a red line on the verified map No. 65. (Former verified map No. 50.) | |
| 66. Crewe - - | The municipal borough of Crewe and the urban districts of Nantwich and Sandbach, with the adjoining area, as defined by a red line on the verified map No. 66. (Former verified map No. 97.) | |
| 67. Cromer - - | The urban districts of Cromer and North Walsham, with the adjoining area, including Aylsham and Holt, as defined by a red line on the verified map No. 67. | |
| 68. Darlington - | The municipal borough of Darlington, with the adjoining area, as defined by a red line on the verified map No. 68. (Former verified map No. 142.) | |
| 69. Daventry - - | The municipal borough of Daventry, with the adjoining area, including Towcester and Milton, as defined by a red line on the verified map No. 69. | |
| 70. Deal - - | The municipal boroughs of Deal and Sandwich and the urban district of Walmer, with the adjoining area, as defined by a red line on the verified map No. 70. (Former verified map No. 8.) | |
| 71. Derby - - | The county borough of Derby and the urban district of Belper, with the adjoining area, including Spondon and Melbourne, as defined by a red line on the verified map No. 71. (Former verified map No. 90.) | |
| 72. Devizes - - | The municipal borough of Devizes and the urban districts of Bradford, Frome, Melksham, Trowbridge, and Warminster, with the adjoining area, as defined by a red line on the verified map No. 72. | |

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| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 73. Dewsbury - - | The municipal boroughs of Dewsbury, Batley, and Ossett, and the urban districts of Birkenshaw, Birstall, Cleckheaton, Gomersal, Heckmondwike, Liversedge, Mirfield, and Thornhill, with the adjoining area, as defined by a red line on the verified map No. 73. (Former verified map No. 125.) | The Dewsbury area overlaps the Bradford area, as indicated in the respective maps of the two areas, so that Birstall, Birkenshaw, Cleckheaton, and Gomersal are common to both areas. |
| 74. Doncaster - - | The municipal borough of Doncaster and the urban district of Scunthorpe, with the adjoining area, including Bawtry, Butterwick, and Epworth, as defined by a red line on the verified map No. 74. (Former verified map No. 133.) | |
| 75. Dudley - - | The county borough of Dudley and the urban districts of Brierley Hill, Rowley Regis, Stourbridge, and Tipton, with the adjoining area, as defined by a red line on the verified map No. 75. (Former verified map No. 65.) | For special provisions, *see* Birmingham area. |
| 76. Durham - - | The city and county of Durham, with the adjoining area, as defined by a red line on the verified map No. 76. (Former verified map No. 156.) | |
| 77. Eastbourne - | The municipal borough of Eastbourne, with the adjoining area, as defined by a red line on the verified map No. 77. (Former verified map No. 11.) | |
| 78. Evesham - - | The municipal borough of Evesham, with the adjoining area, as defined by a red line on the verified map No. 78. | |
| 79. Exeter - - | The city of Exeter and the urban districts of Budleigh Salterton, Crediton, Exmouth, and Sidmouth, with the adjoining area, as defined by a red line on the verified map No. 79. (Former verified map No. 22.) | |
| 80. Eye - - | The municipal borough of Eye, the urban district of Diss, with the adjoining area, including Botesdale and Debenham, as defined by a red line on the verified map No. 80. | |
| 81. Falmouth - - | The city of Truro and the municipal boroughs of Falmouth and Penryn, with the adjoining area, as defined by a red line on the verified map No. 81. (Former verified map No. 26.) | |



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| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 82. Folkestone - | The municipal boroughs of Dover, Folkestone, and Hythe and the urban district of Sandgate, with the adjoining area, as defined by a red line on the verified map No. 82. (Former verified map No. 9.) | |
| 83. Gainsborough - | The urban district of Gainsborough, with the adjoining area, as defined by a red line, on the verified map No. 83. (Former verified map No. 87.) | |
| 84. Gateshead - - | The county borough of Gateshead, with the adjoining area, including Chester-le-Street, as defined by a red line on the verified map No. 84. (Former verified map No. 158.) | The Gateshead area overlaps the Newcastle-upon-Tyne area, as indicated in the respective maps of the two areas, so that Gateshead is common to both areas. |
| 85. Gillingham - | The municipal borough of Shaftesbury and the towns or places of Gillingham and Sturminster Newton, with the adjoining area, as defined by a red line on the verified map No. 85. | |
| 86. Glossop - - | The municipal borough of Glossop, with the adjoining area, as defined by a red line on the verified map No. 86. (Former verified map No. 111.) | The Glossop area overlaps the Ashton-under-Lyne area, as indicated in the respective maps of the two areas. |
| 87. Gloucester - | The city of Gloucester and the urban district of Stroud, with the adjoining area, including Minchinhampton and Horsley, as defined by a red line on the verified map No. 87. (Former verified map No. 41.) | |
| 88. Goole - - | The urban district of Goole, with the adjoining area, including Carlton, Rawcliffe, and Snaith, as defined by a red line on the verified map No. 88. (Former verified map No. 132.) | |
| 89. Grantham - | The municipal boroughs of Grantham and Newark, with the adjoining area, including Southwell, as defined by a red line on the verified map No. 89. (Former verified map No. 85.) | |
| 90. Gravesend - - | The municipal borough of Gravesend and the urban districts of Dartford and Northfleet, with the adjoining area, as defined by a red line on the verified map No. 90. (Former verified map No. 2.) | |

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| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 91. Great Grimsby - | The county borough of Great Grimsby and the urban district of Cleethorpes, with the adjoining area, as defined by a red line on the verified map No. 91. (Former verified map No. 134.) | |
| 92. Great Yarmouth - | The county borough of Great Yarmouth and the municipal boroughs of Beccles and Lowestoft, with the adjoining area, as defined by a red line on the verified map No. 92. (Former verified map No. 80.) | |
| 93. Guernsey - - | The whole of the Island of Guernsey, verified map No. 93. | |
| 94. Guildford - | The municipal boroughs of Guildford and Godalming and the urban districts of Aldershot and Farnham, with the adjoining area, as defined by a red line on the verified map No. 94. (Former verified map No. 34.) | |
| 95. Halesworth - | The municipal borough of Southwold, with the adjoining area, including Halesworth and Saxmundham, as defined by a red line on the verified map No. 95. | |
| 96. Halifax - - | The county borough of Halifax, the urban districts of Elland, Hebden Bridge, Luddenden Foot, Mytholmroyd, South Owram, Sowerby, and Sowerby Bridge, with the adjoining area, as defined by a red line on the verified map No. 96. (Former verified map No. 124.) | The Halifax area overlaps the Huddersfield area, as indicated in the respective maps of the two areas, so that Elland is common to both areas. |
| 97. Halstead - - | The urban districts of Braintree and Halstead, with the adjoining area, including Coggeshall, as defined by a red line on the verified map No. 97. | |
| 98. Harrogate - - | The municipal borough of Harrogate, the city of Ripon, and the urban district of Knaresborough and Tentergate, with the adjoining area, including Boroughbridge and Ripley, as defined by a red line on the verified map No. 98. (Former verified map No. 129.) | |
| 99. Hartlepools - | The municipal boroughs of Hartlepool and West Hartlepool, with the adjoining area, as defined by a red line on the verified map No. 99. (Former verified map No. 141.) | |



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| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 100. Harwich - - | The municipal borough of Harwich and the urban districts of Great Clacton and Walton-on-the-Naze, with the adjoining area, as defined by a red line on the verified map No. 100. | |
| 101. Haslemere - | The towns or places of Haslemere and Selborne, with the adjoining area, as defined by a red line on the verified map No. 101. | |
| 102. Hastings - | The county borough of Hastings, the municipal boroughs of Lydd, New Romney, and Rye, and the urban districts of Battle and Bexhill, with the adjoining area, as defined by a red line on the verified map No. 102. (Former verified map No. 10.) | |
| 103. Hereford - | The municipal boroughs of Hereford and Monmouth, and the urban district of Ross, with the adjoining area, as defined by a red line on the verified map No. 103. | |
| 104. Hertford - - | The municipal borough of Hertford and the urban districts of Cheshunt and Ware, with the adjoining area, as defined by a red line on the verified map No. 104. | |
| 105. Hexham - | The urban district of Hexham, with the adjoining area, including Corbridge, as defined by a red line on the verified map No. 105. (Former verified map No. 153.) | |
| 106. Hinckley - - | The urban district of Hinckley, with the adjoining area, as defined by a red line on the verified map No. 106. (Former verified map No. 71.) | |
| 107. Hitchin - - | The urban districts of Hitchin and Stevenage, with the adjoining area, including Royston, as defined by a red line on the verified map No. 107. | |
| 108. Holbeach - | The urban districts of Holbeach and Spalding, with the adjoining area, as defined by a red line on the verified map No. 108. | |
| 109. Holyhead - | The urban district of Holyhead, with the adjoining area, including Amlwch, as defined by a red line on the verified map No. 109. | |

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| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 110. Holywell - | The municipal borough of Ruthin and the urban district of Holywell, with the adjoining area, as defined by a red line on the verified map No. 110. | |
| 111. Honiton - | The municipal borough of Honiton and Lyme Regis and the urban district of Ottery St. Mary, with the adjoining area, including Axminster, as defined by a red line on the verified map No. 111. | |
| 112. Horncastle - | The urban district of Horncastle, with the adjoining area, as defined by a red line on the verified map No. 112. | |
| 113. Hornsea - | The urban district of Hornsea, with the adjoining area, including Withernwick and Aldborough, as defined by a red line on the verified map No. 113. | |
| 114. Horsham - - | The urban districts of Horsham, Cuckfield, East Grinstead, and Haywards Heath, with the adjoining area, as defined by a red line on the verified map No. 114. | |
| 115. Huddersfield - | The county borough of Huddersfield and the urban districts of Brighouse, Cumberworth, and Cumberworth Half (Upper Division), Elland, Farnley Tyas, Golcar, Holmfirth, Honley, Kirkburton, Kirkheaton, Linthwaite, Marsden, Meltham, Netherthong, Rastrick, Shelley, Shepley, Skelmanthorpe, Slaithwaite, South Crosland, Stainland - with - Old - Lindley, and Thurstonland, with the adjoining area, as defined by a red line on the verified map No. 115. (Former verified map No. 123.) | The Huddersfield area overlaps the Halifax area, as shown in the respective maps of the two areas, so that Elland is common to both areas. |
| 116. Hull - - | The city of Kingston-upon- Hull, the municipal boroughs of Beverley and Hedon, and the urban district of Cottingham, with the adjoining area, as defined by a red line on the verified map No. 116. (Former verified map No. 135.) | |
| 117. Huntingdon - | The municipal boroughs of Huntingdon and St. Ives and the urban district of St. Neots, with the adjoining area, including Kimbolton, as defined by a red line on the verified map No. 117. | |
| 118. Ilfracombe - | The urban districts of Ilfracombe and Lynton, with the adjoining area, as defined by a red line on the verified map No. 118. | |



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| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 119. Ipswich - - | The county borough of Ipswich and the urban districts of Stowmarket and Felixstowe-and-Walton, with the adjoining area, as defined by a red line on the verified map No. 119. (Former verified map No. 79.) | |
| 120. Isle of Man - | The whole of the Isle of Man, verified map No. 120. (Former verified map No. 148.) | |
| 121. Isle of Wight - | The whole of the Isle of Wight, verified map No. 121. (Former verified map No. 17.) | |
| 122. Jersey - - | The whole of the Island of Jersey, verified Map No. 122. | |
| 123. Kendal - | The municipal borough of Kendal and the urban districts of Ambleside, Bowness, Grasmere, Kirkby Lonsdale, and Windermere, with the adjoining area, as defined by a red line on the verified map No. 123. (Former verified map No. 146.) | |
| 124. Keswick - | The urban district of Keswick, with the adjoining area, as defined by a red line on the verified map No. 124. | |
| 125. Kidderminster - | The municipal boroughs of Kidderminster and Bewdley and the urban district of Stourport, with the adjoining area, including Churchill, as defined by a red line on the verified map No. 125. (Former verified map No. 62.) | |
| 126. Kingsbridge - | The urban districts of Kingsbridge District and Salcombe, with the adjoining area, as defined by a red line on the verified map No. 126. | |
| 127. King's Lynn - | The municipal borough of King's Lynn and the urban districts of Downham Market, Long Sutton, Sutton Bridge, Walsoken, and Wisbech, with the adjoining area, as defined by a red line on the verified map No. 127. (Former verified map No. 82.) | |
| 128. Knighton - - | The urban districts of Knighton, Presteigne, and Kington, with the adjoining area, including New Radnor, as defined by a red line on the verified map No. 128. | |
| 129. Lancaster - | The municipal borough of Lancaster and the urban district of Morecambe, with the adjoining area, including Burton-on-Kendal and Ingleton, as defined by a red line on the verified map No. 129. (Former verified map No. 145.) | |

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| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 130. Leatherhead - | The urban district of Dorking with the adjoining area, including Leatherhead, as defined by a red line on the verified map No. 130. (Former verified map No. 35.) | |
| 131. Leeds - - | The city of Leeds, the municipal borough of Morley, the urban districts of Drighlington, Farsley, Gildersome, Guiseley, Horsforth, Ilkley, Methley, Otley, Pudsey, Rawdon, Tone, and Yeadon, with the adjoining area, including Stanningley, as defined by a red line on the verified map No. 131. (Former verified map No. 127.) | The Leeds area overlaps the Bradford area in such a manner that Farsley, Guiseley, Ilkley, Otley, Pudsey, Rawdon, Stanningley, and Yeadon are common to both areas, as indicated in the respective maps of the two areas. |
| 132. Leek - - | The urban district of Leek with the adjoining area, as defined by a red line on the verified map No. 132. (Former verified map No. 95.) | |
| 133. Leicester - - | The county borough of Leicester with the adjoining area, including South Wigston, as defined by a red line on the verified map No. 133. (Former verified map No. 73.) | |
| 134. Leominster - | The municipal boroughs of Leominster and Ludlow, with the adjoining area, including Bromyard and Tenbury, as defined by a red line on the verified map No. 134. | |
| 135. Lewes - - | The municipal borough of Lewes and the urban districts of Newhaven and Seaford, with the adjoining area, as defined by a red line on the verified map No. 135. (Former verified map No. 12.) | |
| 136. Lichfield - | The municipal borough of Lichfield, the urban district of Rugeley, with the adjoining area, including Alrewas, as defined by a red line on the verified map No. 136. | |
| 137. Lincoln - - | The city of Lincoln, with the adjoining area, as defined by a red line on the verified map No. 137. (Former verified map No. 86.) | |



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| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 138. Liverpool - | The city of Liverpool, the county boroughs of Birkenhead and Bootle, and the urban districts of Bromborough, Childwall, Garston, Great Crosby, Higher Bebington, Huyton-with-Roby, Lower Bebington, Much Woolton, Neston and Parkgate, Toxteth Park, Wallasey, Walton-on-the-Hill, Wavertree, West Derby, and West Kirby, with the adjoining area, as defined by a red line on the verified map No. 138. (Former verified map No. 100.) | The Liverpool area overlaps the St. Helen's area, so that Huyton is common to both areas, as indicated in the respective maps of the two areas. |
| 139. Llandilo - - | The municipal borough of Llandovery and the urban district of Llandilo, with the adjoining area, as defined by a red line on the verified map No. 139. | |
| 140. Llandudno - | The municipal borough of Conway and the urban districts of Llandudno, Llanfairfechan, and Colwyn Bay and Colwyn, with the adjoining area, as defined by a red line on the verified map No. 140. (Former verified map No. 56.) | |
| 141. Llanelly - - | The urban district of Llanelly, with the adjoining area, as defined by a red line on the verified map No. 141. (Former verified map No. 55.) | |
| 142. Llangefni - | The urban district of Llangefni, with the adjoining area, as defined by a red line on the verified map No. 142. | |
| 143. Loughborough - | The municipal borough of Loughborough and the urban districts of Coalville and Quordon, with the adjoining area, as defined by a red line on the verified map No. 143. (Former verified map No. 72.) | |
| 144. Louth - - | The municipal borough of Louth, with the adjoining area, including Alford and Saltfleet, as defined by a red line on the verified map No. 144. | |
| 145. Lydney - | The town or place of Lydney, with the adjoining area, including part of the urban district of Coleford, as defined by a red line on the verified map No. 145. | |
| 146. Macclesfield - | The municipal borough of Macclesfield and the urban district of Bollington, with the adjoining area, as defined by a red line on the verified map No. 146. (Former verified map No. 96.) | |

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| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 147. Maidstone - | The municipal borough of Maidstone, with the adjoining area, as defined by a red line on the verified map No. 147. (Former verified map No. 4.) | |
| 148. Malmesbury - | The municipal borough of Malmesbury and the urban district of Tetbury, with the adjoining area, as defined by a red line on the verified map No. 148. | |
| 149. Manchester - | The city of Manchester, the county borough of Salford, the municipal borough of Eccles, and the urban districts of Altrincham, Bowdon, Cheadle and Gatley, Gorton, Heaton-Norris, Prestwich, Stretford, Swinton, and Pendlebury, Whitefield, and Wilmslow, with the adjoining area, including Handforth and Knutsford, as defined by a red line on the verified map No. 149. (Former verified map No. 114.) | The Manchester area overlaps the Ashton - under - Lyne and Bury areas, as indicated in the respective maps of the three areas. |
| 150. Mansfield - | The municipal borough of Mansfield and the urban districts of Mansfield-Woodhouse and Sutton-in-Ashfield, with the adjoining area, as defined by a red line on the verified map No. 150. (Former verified map No. 89.) | |
| 151. Market Drayton- | The towns or places of Market Drayton and Eccleshall, with the adjoining area, as defined by a red line on the verified map No. 151. | |
| 152. Market Harborough. | The urban district of Market Harborough (including Little Bowden), with the adjoining area, as defined by a red line on the verified map No. 152. | |
| 153. Maryport - | The urban districts of Maryport and Aspatria, with the adjoining area, as defined by a red line on the verified map No. 153. (Former verified map No. 151.) | |
| 154. Merthyr Tydvil - | The urban districts of Merthyr Tydvil, Aberdare, and Mountain Ash, with the adjoining area, as defined by a red line on the verified map No. 154. (Former verified map No. 48.) | |



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| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 155. Middlesbrough, including Stockton. | The county borough of Middlesbrough, the municipal boroughs of Stockton-on-Tees and Thornaby-on-Tees, the urban districts of Eston, Guisborough, Kirkleatham, and Ormesby, with the adjoining area, including Stokesley and Yarm, as defined by a red line on the verified map No. 155. (Former verified map No. 140.) | |
| 156. Middlewich - | The urban districts of Middlewich, Northwich, and Winsford, with the adjoining area, as defined by a red line on the verified map No. 156. (Former verified map No. 98.) | |
| 157. Midhurst - | The towns or places of Midhurst, Petworth, and Pulborough, with the adjoining area, as defined by a red line on the verified map No. 157. | |
| 158. Minehead - - | The urban district of Minehead, with the adjoining area, as defined by a red line on the verified map No. 158. | |
| 159. Morpeth - - | The municipal borough of Morpeth, with the adjoining area, including Rothbury, as defined by a red line on the verified map No. 159. (Former verified map No. 163.) | |
| 160. Newcastle - on - Tyne. | The city and county borough of Newcastle-on-Tyne, the county borough of Gateshead, and the urban districts of Blaydon-on-Tyne, Ryton, South Gosforth, Wallsend, Whickham, and Willington Quay, with the adjoining area, as defined by a red line on the verified map No. 160. (Former verified map No. 159.) | The Newcastle-on-Tyne area overlaps the Gateshead area, as indicated in the respective maps of the two areas, so that Gateshead is common to both areas. |
| 161. New Malton - | The urban districts of Malton, Normanby, and Pickering, with the adjoining area, including Holmsley, Kirkby Moorside, and High Hutton, as defined by a red line on the verified map No. 161. (Former verified map No. 137.) | |
| 162. Newmarket - | The urban district of Newmarket, with the adjoining area, including Mildenhall and Soham, as defined by a red line on the verified map No. 162. (Former verified map No. 76.) | |

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| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 163. Newport (Mon.) | The county borough of Newport (Mon.) and the urban districts of Abercarn, Caerleon, and Risca, with the adjoining area, as defined by a red line on the verified map No. 163. (Former verified map No. 46.) | |
| 164. Newport (Pem.) | The towns or places of Newport and Fishguard, with the adjoining area, as defined by a red line on the verified map No. 164. | |
| 165. Newquay | The urban districts of Newquay and Padstow, with the adjoining area, as defined by a red line on the verified map No. 165. | |
| 166. Northallerton | The urban district of Northallerton, with the adjoining area, as defined by a red line on the verified map No. 166. (Former verified map No. 143.) | |
| 167. Northampton | The county borough of Northampton, the municipal borough of Higham Ferrers, and the urban districts of Desborough, Kettering, Rothwell, and Wellingborough, with the adjoining area, as defined by a red line on the verified map No. 167. (Former verified map No. 74.) | |
| 168. North Shields | The municipal borough of Tynemouth and the urban district of Whitley and Monkseaton, with the adjoining area, including North Shields, as defined by a red line on the verified map No. 168. (Former verified map No. 160.) | |
| 169. Norwich | The city of Norwich, with the adjoining area, as defined by a red line on the verified map No. 169. (Former verified map No. 81.) | |
| 170. Nottingham | The city of Nottingham, the municipal borough of Ilkeston, and the urban districts of Arnold, Beeston, Carlton, Heanor, Hucknall Torkard, and Long Eaton, with the adjoining area, including Bingham, Bulwell, and Woodborough, as defined by a red line on the verified map No. 170. (Former verified map No. 84.) | |
| 171. Okehampton | The municipal borough of Okehampton, with the adjoining area, including Chulmleigh, as defined by a red line on the verified map No. 171. | |



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| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 172. Oldham - - | The county borough of Oldham, the municipal borough of Middleton, and the urban district of Royton, with the adjoining area, as defined by a red line on the verified map No. 172. (Former verified map No. 112.) | The Oldham area overlaps the Ashton - under - Lyne and Rochdale areas, as indicated in the respective maps of the three areas. |
| 173. Ormskirk - | The municipal borough of Southport and the urban districts of Ormskirk, Birkdale, Lathom, and Skelmersdale, with the adjoining area, as defined by a red line on the verified map No. 173. (Former verified map No. 102.) | |
| 174. Oundle - - | The urban district of Oundle, with the adjoining area, including Thrapston, as defined by a red line on the verified map No. 174. | |
| 175. Oxford - - | The city of Oxford, the municipal boroughs of Abingdon and Wallingford, and the urban districts of Wantage and Wheatley, with the adjoining area, as defined by a red line on the verified map No. 175. (Former verified map No. 38.) | |
| 176. Pembroke - - | The municipal boroughs of Haverfordwest, Pembroke, and Tenby, and the urban district of Milford, with the adjoining area, as defined by a red line on the verified map No. 176. | |
| [*Penistone* - - | (*Former verified map No.* 122.) *Included in Sheffield area.*] | |
| 177. Penrith - - | The municipal borough of Appleby and the urban district of Penrith, with the adjoining area, as defined by a red line on the verified map No. 177. | |
| 178. Penzance - - | The municipal boroughs of Penzance and St. Ives, and the urban districts of Hayle and Madron, with the adjoining area, as defined by a red line on the verified map No. 178. (Former verified map No. 28.) | |
| 179. Peterborough - | The city of Peterborough and the urban district of Whittlesey, with the adjoining area, as defined by a red line on the verified map No. 179. (Former verified map No. 83.) | |
| 180. Petersfield - | The urban district of Petersfield, with the adjoining area, as defined by a red line on the verified map No. 180. | |

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| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 181. Plymouth - | The county boroughs of Plymouth and Devonport, the municipal borough of Saltash, and the urban districts of Stonehouse and Ivybridge, with the adjoining area, as defined by a red line on the verified map, No. 181. (Former verified map No. 25.) | |
| 182. Pontypool - - | The urban districts of Pontypool, Abertillery, Abersychan, Bedwelty, Blaenavon, Brynmawr, Ebbw Vale, Nantyglo and Blaina, Rhymney, Tredegar, and Upper Llantrechfa, with the adjoining area, as defined by a red line on the verified map No. 182. (Former verified map No. 47.) | |
| 183. Pontypridd - | The urban districts of Pontypridd, Caerphilly, and Ystradyfodwg, with the adjoining area, including Llantrissant, and Ton-y-pandy, as defined by a red line on the verified map No. 183. (Former verified map No. 49.) | |
| 184. Portmadoc - | The urban districts of Criccieth and Festiniog, and the town or place of Portmadoc, with the adjoining area, as defined by a red line on the verified map No. 184. | |
| 185. Portsmouth - | The county borough of Portsmouth and the urban districts of Fareham, Gosport and Alverstoke, and Havant, with the adjoining area, as defined by a red line on the verified map No. 185. (Former verified map No. 16.) | |
| 186. Preston - - | The county borough of Preston and urban districts of Fulwood, Kirkham, Leyland, Longridge, and Walton-le-Dale, with the adjoining area, including Garstang, as defined by a red line on the verified map No. 186. (Former verified map No. 104.) | |
| 187. Ramsey - | The urban district of Ramsey, with the adjoining area, including Chatteris and Somersham, as defined by a red line on the verified map No. 187. | |
| 188. Ramsgate - | The municipal boroughs of Ramsgate and Margate and the urban district of Broadstairs and St. Peters, with the adjoining area, as defined by a red line on the verified map No. 188. (Former verified map No. 7.) | |
| 189. Reading - - | The county borough of Reading, the municipal boroughs of Henley-on-Thames and Wokingham, and the urban district of Caversham, with the adjoining area, as defined by a red line on the verified map No. 189. (Former verified map No. 33.) | |



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| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 190. Redruth - | The municipal borough of Helston and the urban districts of Redruth and Camborne, with the adjoining area, as defined by a red line on the verified map No. 190. (Former verified map No. 27.) | |
| 191. Rhyl - - | The municipal borough of Denbigh, the urban districts of Rhyl and Abergele and Pensarn, with the adjoining area, including the city of St. Asaph and Rhuddlan, as defined by a red line on the verified map No. 191. (Former verified map No. 57.) | |
| 192. Richmond (Yorks). | The municipal borough of Richmond (Yorks,) with the adjoining area, including Reeth, as defined by a red line on the verified map No. 192. (Former verified map No. 144.) | |
| 193. Ripley (Derby) - | The urban districts of Ripley, Alfreton, and Wirksworth, with the adjoining area, as defined by a red line on the verified map No. 193. | |
| 194. Rochdale - | The county borough of Rochdale, the municipal borough of Heywood, and the urban districts of Littleborough, Milnrow, and Whitworth, with the adjoining area, as defined by a red line on the verified map No. 194. (Former verified map No. 113.) | The Rochdale area overlaps the Oldham area, as indicated in the respective maps of the two areas. |
| 195. Rugby - | The urban district of Rugby, with the adjoining area, including Lutterworth, as defined by a red line on the verified map No. 195. (Former verified map No. 70.) | |
| 196. Runcorn - - | The municipal borough of Widnes and the urban district of Runcorn, with the adjoining area, including Ince and Frodsham, as defined by a red line on the verified map No. 196. (Former verified map No. 99.) | |
| 197. Saffron Walden - | The municipal borough of Saffron Walden, with the adjoining area, as defined by a red line on the verified map No. 197. | |
| 198. St. Alban's - | The municipal boroughs of Dunstable, Luton, and St. Alban's, with the adjoining area, including Hemel Hempstead, Great Berkhampstead, and Radlett, as defined by a red line on the verified map No. 198. | |

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| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 199. St. David's - | The town or place of St. David's, with the adjoining area, as defined by a red line on the verified map No. 199. | |
| 200. St. Helen's - | The county borough of St. Helen's and the urban districts of Prescot, Rainford and Huyton-with-Roby, with the adjoining area, as defined by a red line on the verified map No. 200. (Former verified map No. 101.) | The St. Helen's area overlaps the Liverpool area, so that Huyton is common to both areas, as indicated in the respective maps of the two areas. |
| 201. Salisbury - - | The city of Salisbury and the municipal borough of Wilton, with the adjoining area, including Amesbury and Fordingbridge, as defined by a red line on the verified map No. 201. (Former verified map No. 19.) | |
| 202. Scarborough - | The municipal borough of Scarborough, the urban district of Filey, with the adjoining area, including Hunmanby, as defined by a red line on the verified map No. 202. (Former verified map No. 138.) | |
| 203. Settle - - | The town of Settle, with the adjoining area, including Slaidburn and Clapham, as defined by a red line on the verified map No. 203. | |
| 204. Sevenoaks - | The urban districts of Sevenoaks and Wrotham, with the adjoining area, as defined by a red line on the verified map No. 204. | |
| 205. Sharpness - | The towns or places of Sharpness, Berkeley, Dursley, and Wotton-under-Edge, with the adjoining area, as defined by a red line on the verified map No. 205. (Former verified map No. 42.) | |
| 206. Sheffield - - | The city of Sheffield, the municipal borough of Rotherham, and the urban districts of Denby, Dronfield, Greasebrough, Handsworth, Hoyland-Nether, Mexborough, Penistone, Rawmarsh, Thurlstone, and Wath-upon-Dearne, with the adjoining area, including Castleton, as defined by a red line on the verified map No. 206. (Former verified maps Nos. 120 and 122.) | |
| 207. Shrewsbury - | The municipal borough of Shrewsbury, with the adjoining area, as defined by a red line on the verified map No. 207. (Former verified map No. 60.) | |



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| Number and Name of Area. | Description of Area. | Special Provisions Applicable to Area. |
|---|---|---|
| 208. Sittingbourne - | The municipal borough of Queenborough and the urban districts of Sittingbourne, Sheerness, and Milton-next-Sittingbourne, with the adjoining area, as defined by a red line on the verified map No. 208. | |
| 209. Sleaford - - | The urban district of New Sleaford, with the adjoining area, as defined by a red line on the verified map No. 209. | |
| 210. Southampton - | The county borough of Southampton, the municipal borough of Romsey, the urban districts of Eastleigh and Shirley and Freemantle, with the adjoining area, as defined by a red line on the verified map No. 210. (Former verified map No. 18.) | |
| 211. South Shields - | The county borough of South Shields and the municipal borough of Jarrow, with the adjoining area, as defined by a red line on the verified map No. 211. (Former verified map No. 161.) | |
| 212. Stafford - - | The municipal borough of Stafford, with the adjoining area, including Brocton, Penteridge, and Dunston, as defined by a red line on the verified map No. 212. (Former verified map No. 92.) | |
| 213. Stamford - | The municipal borough of Stamford, with the adjoining area, including Oakham and Uppingham, as defined by a red line on the verified map No. 213. | |
| 214. Stockport - | The county borough of Stockport, the municipal borough of Hyde, and the urban districts of Marple and New Mills, with the adjoining area, as defined by a red line on the verified map No. 214. (Former verified map No. 109.) | The Stockport area overlaps the Ashton - under - Lyne area, as indicated in the respective maps of the two areas. |
| [*Stone* - - | (*Former verified map No.* 93.) *Included in "The Potteries" Area.*] | |
| 215. Stratford-on-Avon | The municipal borough of Stratford-on-Avon, with the adjoining area, including Kineton and Southam, as defined by a red line on the verified map No. 215. | |
| 216. Sudbury - | The municipal borough of Sudbury and the urban district of Haverhill, with the adjoining area, as defined by a red line on the verified map No. 216. | |

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| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 217. Sunderland - | The county borough of Sunderland and the urban districts of Houghton-le-Spring, Seaham Harbour, and Southwick, with the adjoining area, as defined by a red line on the verified map No. 217. (Former verified map No. 157.) | |
| 218. Swansea - - | The county borough of Swansea, with the adjoining area, as defined by a red line on the verified map No. 218. (Former verified map No. 54.) | |
| 219. Swindon - - | The urban districts of Old Swindon and New Swindon, with the adjoining area, including Wootton Bassett, as defined by a red line on the verified map No. 219. (Former verified map No. 32.) | |
| 220. Tadcaster - | The towns or places of Tadcaster, Aberford, Sherburn, and Wetherby, with the adjoining area, as defined by a red line on the verified map No. 220. (Former verified map No. 131.) | |
| 221. Tamworth - | The municipal borough of Tamworth, with the adjoining area, as defined by a red line on the verified map No. 221. (Former verified map No. 67.) | |
| 222. Taunton - - | The municipal boroughs of Taunton and Bridgwater and the urban district of Wellington, with the adjoining area, as defined by a red line on the verified map No. 222. | |
| 223. Tavistock - | The municipal borough of Launceston, with the adjoining area, including Tavistock, as defined by a red line on the verified map No. 223. | |
| [*Tewkesbury* - | (*Former verified map No.* 40.) *Included in Cheltenham area.*] | |
| 224. "The Potteries" | The county borough of Hanley, the municipal boroughs of Burslem, Congleton, Longton, Newcastle-under-Lyme, and Stoke-upon-Trent, and the urban districts of Audley, Biddulph, Darlaston, Fenton, Kidsgrove, Stone, and Tunstall, with the adjoining area, as defined by a red line on the verified map No. 224. (Former verified maps No. 93 and 94.) | |
| 225. Thetford - - | The municipal borough of Thetford, with the adjoining area, including Brandon, as defined by a red line on the verified map No. 225. | |



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| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 226. Thirsk - - | The town of Thirsk and the urban district of Kirklington-cum-Upsland, with the adjoining area, as defined by a red line on the verified map No. 226 (Former verified map No. 130.) | |
| 227. Tilbury - - | The municipal borough of Southend-on-Sea, with the adjoining area, including Tilbury on the one side and Shoeburyness on the other, as defined by a red line on the verified map No. 227. (Former verified map No. 1.) | |
| 228. Tiverton - | The municipal borough of Tiverton and the urban district of Bampton, with the adjoining area, as defined by a red line on the verified map No. 228. | |
| 229. Torquay - - | The municipal borough of Torquay and the urban districts of Dawlish, Lower Brixham, Paignton, St. Mary Church, Teignmouth, and Wolborough, with the adjoining area, as defined by a red line on the verified map No. 229. (Former verified map No. 23.) | |
| 230. Totnes - - | The municipal borough of Totnes and Dartmouth, with the adjoining area, including Ashburton, as defined by a red line on the verified map No. 230. (Former verified map No. 24.) | |
| 231. Tunbridge Wells | The municipal borough of Tunbridge Wells, the urban districts of Southborough and Tonbridge, with the adjoining area, as defined by a red line on the verified map No. 231 (Former verified map No. 5.) | |
| 232. Wakefield - | The municipal boroughs of Wakefield and Pontefract and the urban districts of Altofts, Castleford, Featherstone, Horbury, Knottingley, Normanton, and Sandal Magna, with the adjoining area, as defined by a red line on the verified map No. 232. (Former verified map No. 126). | |
| 233. Walsall - | The county borough of Walsall, the municipal borough of Wednesbury, and the urban districts of Cannock, Darlaston, Wednesfield, and Willenhall, with the adjoining area, including Great Barr, Pelsall, and Walsall Wood, as defined by a red line on the verified map No. 233. (Former verified map No. 64.) | For special provisions, *see* Birmingham area. |

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| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 234. Warringt | The municipal borough of Warrington and the urban district of Lymm, with the adjoining area, as defined by a red line on the verified map No. 234. (Former verified map No. 108.) | |
| 235. Warwick - | The municipal boroughs of Warwick and Royal Leamington Spa (Leamington) and the urban district of Kenilworth, with the adjoining area, including Hatton and Haseley, as defined by a red line on the verified map No. 235. (Former verified map No. 69.) | The Warwick area overlaps the Coventry area, so that Kenilworth is common to both areas, as indicated in the respective maps of the two areas. |
| 236. Watford - - | The urban districts of Watford and Uxbridge, with the adjoining area, including Bushey, Elstree, and Rickmansworth, as defined by a red line on the verified map No. 236. (Former verified map No. 36.) | |
| 237. Wellington, including Bridgnorth. | The municipal boroughs of Bridgnorth and Wenlock, the urban districts of Dawley, Newport (Salop), and Wellington (Salop), with the adjoining area, as defined by a red line on the verified map No. 237. | |
| 238. Wells - - | The municipal boroughs of Wells and Glastonbury and the urban districts of Shepton Mallet and Street, with the adjoining area, as defined by a red line on the verified map No. 238. | |
| 239. Weston-super-Mare. | The urban district of Weston-super-Mare, with the adjoining area, as defined by a red line on the verified map No. 239. (Former verified map No. 29.) | |
| 240. Weymouth - | The municipal boroughs of Weymouth and Melcombe Regis and Dorchester and the urban district of Portland, with the adjoining area, as defined by a red line on the verified map No. 240. (Former verified map No. 21.) | |
| 241. Whitby - - | The urban district of Whitby, with the adjoining area, as defined by a red line on the verified map No. 241. (Former verified map No. 139.) | |
| 242. Whitchurch (Salop). | The urban districts of Whitchurch and Dodington and Ellesmere, with the adjoining area, including Malpas and Wens, as defined by a red line on the verified map No. 242. | |



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| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
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| 243. Whitehaven - | The urban districts of Whitehaven, Cleator Moor, Egremont, Harrington, and Arlecdon and Frizington, with the adjoining area, as defined by a red line on the verified map No. 243. (Former verified map No. 149). | |
| 244. Wigan - - | The county borough of Wigan and the urban districts of Abram, Ashton-in-Makerfield, Aspull, Billinge, Haydock, Hindley, Newton - in - Makerfield, Orrell, Standish-with-Langtree, and Upholland, with the adjoining area, as defined by a red line on the verified map No. 244. (Former verified map No. 107.) | |
| 245. Winchester - | The city of Winchester, with the adjoining area, as defined by a red line on the verified map No. 24. (Former verified map No. 15.) | |
| 246. Windsor - - | The municipal boroughs of New Windsor and Maidenhead and the urban districts of Staines, Slough, and Eton, with the adjoining area, including Great Marlow and Little Marlow on the one side and Feltham on the other, as defined by a red line on the verified map No. 246. (Former verified map No. 37.) | |
| 247. Withernsea - | The towns or places of Withernsea, Keyingham, and Patrington, with the adjoining area, as defined by a red line on the verified map No. 247. | |
| 248. Witney - - | The municipal boroughs of Chipping Norton and Woodstock and the urban district of Witney, with the adjoining area, as defined by a red line on the verified map No. 248. | |
| 249. Wolverhampton - | The county borough of Wolverhampton and the urban districts of Bilston, Sedgeley, and Tettenhall, with the adjoining area, including Bushbury, as defined by a red line on the verified map No. 249. (Former verified map No. 66.) | For special provisions, *see* Birmingham area. |
| 250. Worcester - | The city of Worcester, the municipal borough of Droitwich, and the urban district of Malvern, with the adjoining area, as defined by a red line on the verified map No. 250. (Former verified map No. 61.) | |

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| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
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| 251. Worksop - - | The municipal borough of East Retford and the urban district of Worksop, with the adjoining area, as defined by a red line on the verified map No. 251. (Former verified map No. 88.) | |
| 252. Worthing - - | The municipal borough of Worthing, with the adjoining area, as defined by a red line on the verified map No. 252. (Former verified map No. 14.) | |
| 253. Wrexham - | The municipal boroughs of Wrexham and Oswestry and the urban district of Llangollen, with the adjoining area, including Ruabon, as defined by a red line on the verified map No. 253. (Former verified map No. 59.) | |
| 254. Yeovil - - | The municipal borough of Yeovil and the urban district of Sherborne, with the adjoining area, including Crewkerne, as defined by a red line on the verified map No. 254. | |
| 255. York - - | The city of York and the urban district of Skelton and Brotton, with the adjoining area, as defined by a red line on the verified map No. 255. (Former verified map No. 136.) | |

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| 256. Aberdeen - - | The city of Aberdeen and the police burghs of Banchory, Stonehaven, and Woodside, with the adjoining area, as defined by a red line on the verified map No. 256. (Former verified map No. 199.) | |
| 257. Arbroath - - | The royal and parliamentary burgh of Arbroath, with the adjoining area, as defined by a red line on the verified map No. 257. (Former verified map No. 193.) | |
| 258. Banff - - | The royal and parliamentary burghs of Banff and the police burghs of Portsoy and Macduff, with the adjoining area, as defined by a red line on the verified map No. 258. | |
| 259. Bathgate - - | The police burgh of Bathgate and the town of West Calder, with the adjoining area, as defined by a red line on the verified map No. 259. (Former verified map No. 185.) | |
| 260. Beith - - | The towns of Beith, Dalry, and Kilbirnie, with the adjoining area, as defined by a red line on the verified map No. 260. (Former verified map No. 174.) | |



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| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
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| 261. Biggar - - | The police burgh of Biggar, with the adjoining area, as defined by a red line on the verified map No. 261. | |
| 262. Blairgowrie - | The police burghs of Blairgowrie, Coupar Angus, and Rattray, with the adjoining area, as defined by a red line on the verified map No. 262. | |
| 263. Broxburn - - | The town of Broxburn, with the adjoining area, as defined by a red line on the verified map No. 263. (Former verified map No. 184.) | |
| 264. Buckie - - | The police burghs of Buckie and Keith, with the adjoining area, as defined by a red line on the verified map No. 264. | |
| 265. Catrine - - | The town of Catrine and the police burgh of Cumnock, with the adjoining area, as defined by a red line on the verified map No. 265. (Former verified map No. 172.) | |
| 266. Cupar - - | The royal and parliamentary burgh of Cupar, with the adjoining area, as defined by a red line on the verified map No. 266. (Former verified map No. 194.) | |
| 267. Dumfries - - | The royal and parliamentary burghs of Dumfries, Annan, and Lochmaben, and the police burghs of Lockerbie and Maxwelltown, with the adjoining area, including Ecclefechan and Dornock, as defined by a red line on the verified map No. 267. (Former verified map No. 167.) | |
| 268. Dunbar - - | The royal burghs of Dunbar and North Berwick, with the adjoining area, as defined by a red line on the verified map No. 268. | |
| 269. Dundee - - | The royal and parliamentary burgh of Dundee and the police burghs of Broughty Ferry, Carnoustie, and Newport, with the adjoining area, as defined by a red line on the verified map No. 269. (Former verified map No. 196.) | |
| 270. Dunfermline - | The royal and parliamentary burghs of Burntisland, Dunfermline, Dysart, Inverkeithing, Kinghorn, and Kirkcaldy, with the adjoining area, as defined by a red line on the verified map No. 270. (Former verified maps Nos. 189 and 190.) | |

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| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 271. Dunoon - - | The police burgh of Dunoon, with the adjoining area, as defined by a red line on the verified map No. 271. | |
| 272. Edinburgh - | The city of Edinburgh, the parliamentary and municipal burgh of Leith, the royal burgh of Haddington, the parliamentary burghs of Portobello and Musselburgh, and the police burghs of Dalkeith, Lasswade, Loanhead, and Prestonpans, with the adjoining area, as defined by a red line on the verified map No. 272. (Former verified map No. 183.) | |
| 273. Elgin - - | The royal and parliamentary burghs of Elgin and Forres and the police burghs of Dufftown, Rothes, and Lossiemouth and Branderburgh, with the adjoining area, as defined by a red line on the verified map No. 273. (Former verified map No. 203.) | |
| 274. Falkirk - | The parliamentary borough of Falkirk and the police burghs of Borrowstounness, Denny and Dunipace, and Grangemouth, with the adjoining area, as defined by a red line on the verified map No. 274. (Former verified map No. 187.) | |
| 275. Forfar - - | The royal and parliamentary burgh of Forfar and the police burghs of Alyth and Kirriemuir, with the adjoining area, as defined by a red line on the verified map No. 275. (Former verified map No. 197.) | |
| 276. Fort William - | The police burgh of Fort William, with the adjoining area, as defined by a red line on the verified map No. 276. (Former verified map No. 201.) | |
| 277. Galashiels - | The royal and parliamentary burgh of Selkirk, the parliamentary burghs of Galashiels and Hawick, the royal burghs of Lauder, Peebles and Jedburgh, and the police burgh of Kelso, with the adjoining area, including Melrose, as defined by a red line on the verified map No. 277. (Former verified map No. 170.) | |
| 278. Glasgow - | The city of Glasgow, the royal and parliamentary burgh of Rutherglen, the municipal borough of Pollokshaws, and the police burghs of Govan, Kilsyth, Kirkintilloch, Maryhill, Milngavie, and Partick, with the adjoining area, including Cambuslang, as defined by a red line on the verified map No. 278. (Former verified map No. 180.) | |



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| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 279. Greenock - | The parliamentary burghs of Greenock and Port Glasgow and the police burgh of Gourock, with the adjoining area, as defined by a red line on the verified map No. 279. (Former verified map No. 177.) | |
| 280. Hamilton - | The parliamentary burghs of Hamilton and Airdrie, the police burghs of Motherwell and Wishaw, and the municipal burgh of Coatbridge, with the adjoining area, including Bothwell and Uddingston, as defined by a red line on the verified map No. 280. (Former verified map No. 181.) | |
| 281. Helensburgh - | The royal and parliamentary burgh of Dumbarton and the police burghs of Helensburgh and Cove-and-Kilcreggan, with the adjoining area, including Ballock, as defined by a red line on the verified map No. 281. (Former verified map No. 178.) | |
| 282. Huntly - - | The police burghs of Huntly, Aberchirder, and Turriff, with the adjoining area, as defined by a red line on the verified map No. 282. | |
| 283. Inverness - | The royal and parliamentary burghs of Inverness, Dingwall, and Fortrose, with the adjoining area, as defined by a red line on the verified map No. 283. (Former verified map No. 200.) | |
| 284. Kilmarnock - | The royal and parliamentary burghs of Ayr and Irvine, the parliamentary burgh of Kilmarnock, and the police burghs of Ardrossan, Darvel, Galston, Kilwinning, Newmilns, Saltcoats, and Stewarton, with the adjoining area, as defined by a red line on the verified map No. 284. (Former verified map No. 173.) | |
| 285. Kinross - - | The police burgh of Kinross, with the adjoining area, including Milnathort, as defined by a red line on the verified map No. 285. | |
| [*Kirkcaldy* - - | (*Former verified map No.* 190.) *Included in Dunfermline area.*] | |
| 286. Kirkcudbright - | The royal and parliamentary burgh of Kirkcudbright and the police burghs of Castle Douglas and Dalbeattie, with the adjoining area, as defined by a red line on the verified map No. 286. | |
| 287. Lanark - - | The royal and parliamentary burgh of Lanark, with the adjoining area, as defined by a red line on the verified map No. 287. (Former verified map No. 171.) | |

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| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 288. Langholm - | The town of Langholm, with the adjoining area, as defined by a red line on the verified map No. 288. (Former verified map No. 166.) | |
| 289. Largs - - | The police burgh of Largs, with the adjoining area, as defined by a red line on the verified map No. 289. (Former verified map No. 175.) | |
| 290. Leven - - | The police burghs of Leven, Leslie, and Markinch, with the adjoining area, as defined by a red line on the verified map No. 290. (Former verified map No. 191.) | |
| 291. Linlithgow - | The royal and parliamentary burgh of Linlithgow, with the adjoining area, as defined by a red line on the verified map No. 291. (Former verified map No. 186.) | |
| 292. Moffat - - | The police burgh of Moffat, with the adjoining area, as defined by a red line on the verified map No. 292. (Former verified map No. 169.) | |
| 293. Montrose - - | The royal and parliamentary burghs of Montrose and Brechin, with the adjoining area, as defined by a red line on the verified map No. 293. (Former verified map No. 198.) | |
| 294. Nairn - - | The royal burgh of Nairn, with the adjoining area, as defined by a red line on the verified map No. 294. | |
| 295. Oban - - | The parliamentary burgh of Oban, with the adjoining area, as defined by a red line on the verified map No. 295. (Former verified map No. 202.) | |
| 296. Paisley - - | The royal and parliamentary burgh of Renfrew, the parliamentary burgh of Paisley, and the police burgh of Johnstone, with the adjoining area, including Barrhead, as defined by a red line on the verified map No. 296. (Former verified map No. 179.) | |
| 297. Penicuik - | The police burgh of Penicuik, with the adjoining area, as defined by a red line on the verified map No. 297. (Former verified map No. 182.) | |



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| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 298. Perth - - | The royal and parliamentary burgh of Perth, the royal burgh of Newburgh, and the police burghs of Abernethy and Crieff, with the adjoining area, including Comrie, as defined by a red line on the verified map No. 298. (Former verified map No. 192.) | |
| 299. Peterhead - | The parliamentary borough of Peterhead and the police burgh of Fraserburgh, with the adjoining area, as defined by a red line on the verified map No. 299. | |
| 300. Rothesay - | The whole of the Island of Bute, verified map No. 300. (Former verified map No. 176.) | |
| 301. St. Andrews - | The city of St. Andrews, with the adjoining area, as defined by a red line on the verified map No. 301. (Former verified map No. 195.) | |
| 302. Sanquhar - - | The royal and parliamentary burgh of Sanquhar, with the adjoining area, as defined by a red line on the verified map No. 302. (Former verified map No. 168.) | |
| 303. Stirling - - | The royal and parliamentary burgh of Stirling, and the police burghs of Alloa, Alva, Bridge-of-Allan, Dollar, Dunblane, and Tillicoultry, with the adjoining area, including Clackmannan and Kincardine, as defined by a red line on the verified map No. 303. (Former verified map No. 188.) | |
| 304. Stranraer - - | The royal burgh of Stranraer, with the adjoining area, including Portpatrick, as defined by a red line on the verified map No. 304. | |
| 305. Thurso - - | The police burgh of Thurso, with the adjoining area, as defined by a red line on the verified map No. 305. | |
| 306. Wick - - | The royal and parliamentary burgh of Wick, with the adjoining area, as defined by a red line on the verified map No. 306. | |
| 307. Wigtown - - | The royal burghs of Wigtown and Whithorn and the police burgh of Newton-Stewart, with the adjoining area, as defined by a red line on the verified map No. 307. | |

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IRELAND.

| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 308. Antrim - - | The townships of Antrim and Ballymena, with the adjoining area, as defined by a red line on the verified map No. 308. | |
| 309. Armagh - | The city of Armagh and the township of Tanderagee, with the adjoining area, as defined by a red line on the verified map No. 309. | |
| 310. Banbridge - | The township of Banbridge, with the adjoining area, as defined by a red line on the verified map No. 310. | |
| 311. Belfast - - | The city of Belfast and the townships of Bangor, Carrickfergus, Comber, Dromore, Holywood, Larne, Legoniel, Lisburn, Lurgan, Newtownards, and Portadown, with the adjoining area, as defined by a red line on the verified map No. 311. (Former verified map No. 205.) | |
| 312. Clonmel - | The municipal borough of Clonmel and the townships of Cahir and Fethard, with the adjoining area, as defined by a red line on the verified map No. 312. (Former verified map No. 211.) | |
| 313. Coleraine - - | The townships of Coleraine and Ballymoney, with the adjoining area, as defined by a red line on the verified map No. 313. | |
| 314. Cookstown - | The township of Cookstown, with the adjoining area, as defined by a red line on the verified map No. 314. | |
| 315. Cork - - | The city of Cork and the townships of Middleton and Queenstown, with the adjoining area, including Blarney and Monkstown, as defined by a red line on the verified map No. 315. (Former verified map No. 212.) | |
| 316. Drogheda - | The municipal borough of Drogheda and the township of Balbriggan, with the adjoining area, as defined by a red line on the verified map No. 316. (Former verified map No. 207.) | |
| 317. Dublin - - | The city of Dublin and the townships of Blackrock, Bray, Clontarf, Dalkey, Drumcondra, Killiney, Kingstown, and Rathmines, with the adjoining area, as defined by a red line on the verified map No. 317. (Former verified map No. 208.) | |



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| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 318. Dundalk - | The township of Dundalk, with the adjoining area, as defined by a red line on the verified map No. 318. (Former verified map No. 206.) | |
| 319. Fermoy - - | The townships of Fermoy, Lismore, and Youghal, with the adjoining area, as defined by a red line on the verified map No. 319. | |
| 320. Galway - - | The parliamentary borough of Galway, with the adjoining area, as defined by a red line on the verified map No. 320. | |
| 321. Kilrush - - | The township of Kilrush, with the adjoining area, as defined by a red line on the verified map No. 321. | |
| 322. Limavady - | The township of Limavady, with the adjoining area, as defined by a red line on the verified map No. 322. | |
| 323. Limerick - | The city of Limerick, with the adjoining area, as defined by a red line on the verified map No. 323. (Former verified map No. 213.) | |
| 324. Londonderry - | The city of Londonderry and the township of Strabane, with the adjoining area, as defined by a red line on the verified map No. 324. (Former verified map No. 204.) | |
| 325. Mallow - - | The township of Mallow, with the adjoining area, as defined by a red line on the verified map No. 325. | |
| 326. Maryborough - | The townships of Maryborough and Athy, with the adjoining area, as defined by a red line on the verified map No. 326. | |
| 327. Moville - - | The town or place of Moville, with the adjoining area, as defined by a red line on the verified map No. 327. | |
| 328. Mullingar - | The township of Mullingar, with the adjoining area, including Ballynacarrigy, as defined by a red line on the verified map No. 328. | |
| 329. Naas - - | The townships of Naas and Newbridge, with the adjoining area, including Kildare, as defined by a red line on the verified map No. 329. | |
| 330. Newry - - | The parliamentary borough of Newry and the township of Warrenpoint, with the adjoining area, as defined by a red line on the verified map No. 330. | |

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| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 331. Sligo - - | The municipal borough of Sligo, with the adjoining area, as defined by a red line on the verified map No. 331. | |
| 332. Tralee - - | The townships of Tralee and Killarney, with the adjoining area, as defined by a red line on the verified map No. 332. | |
| 333. Tuam - - | The township of Tuam, with the adjoining area, as defined by a red line on the verified map No. 333. | |
| 334. Waterford - | The city of Waterford and the township of Carrick-on-Suir, with the adjoining area, as defined by a red line on the verified map No. 334. (Former verified map No. 210.) | |
| 335. Wexford - | The municipal borough of Wexford and the township of Enniscorthy, with the adjoining area, as defined by a red line on the verified map No. 335. (Former verified map No. 209.) | |

PART III.

Any urban district in England, Wales, or Ireland, and any burgh (as defined by the Public Health (Scotland) Act, 1867), in Scotland, not already specified in Part II. of this Schedule.

**Signed, sealed, and delivered** by the before-named Henry Duke of Norfolk, Her Majesty's Postmaster General, in the presence of } NORFOLK, E.M.

Seal of Her Majesty's Postmaster General.

FRANK A. R. LANGTON,
Private Secretary to the Postmaster General,
General Post Office, London.



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Dated 15th February 1899.

# POST OFFICE TELEGRAPHS.

## HER MAJESTY'S POSTMASTER GENERAL

AND

## THE NATIONAL TELEPHONE COMPANY LIMITED.

### Deed Poll specifying Exchange Areas.

**To All to whom these Presents shall come** I, HENRY DUKE OF NORFOLK EARL MARSHAL AND HEREDITARY MARSHAL OF ENGLAND, K.G., Her Majesty's Postmaster General, send greeting.

**Whereas** by an Indenture dated the twenty-fifth day of March one thousand eight hundred and ninety-six and made between myself on behalf of Her Majesty of the one part and the National Telephone Company Limited (hereinafter called "the Company") of the other part (which Indenture is hereinafter referred to as "the Principal Deed") it was provided that (subject to certain provisions) the Company should on and as from the appointed day cease to transact telephonic business elsewhere than within exchange areas.

**And whereas** by the same Indenture an "exchange area" was defined to mean one of the areas specified in the Second Schedule to the Principal Deed and any other area which might from time to time be specified by the Postmaster General in writing to be an exchange area.

**And whereas** by a Deed Poll under my hand and seal dated the seventh day of February one thousand eight hundred and ninety-eight I declared that the exchange areas specified in the Schedule to the said Deed Poll should be substituted for the areas specified in the said Second Schedule to the Principal Deed AND I did further declare and specify that the several areas described in the said Schedule to the said Deed Poll should be exchange areas for the purposes of the Principal Deed and that the same were at the date of the said Deed Poll the only exchange areas specified in or under the provisions of the Principal Deed.

**And whereas** on the application of the Company I have agreed to vary certain of the areas specified in the said Schedule to the said Deed Poll and also to specify certain exchange areas in addition to those specified in the same schedule.

**Now I** the above named Henry Duke of Norfolk Her Majesty's Postmaster General hereby declare that the several areas specified in the first part of the Schedule hereto shall be exchange areas in substitution for the areas specified under the same names and numbers in the said Schedule to the said Deed Poll AND I do hereby further declare and specify that the several areas described in the second part of the said Schedule hereto shall be exchange areas for the purposes of the Principal Deed.

**As witness** my hand and seal this fifteenth day of February One thousand eight hundred and ninety-nine.

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## THE SCHEDULE ABOVE REFERRED TO.

### General Notes.

In this Schedule the expression "verified map" means a map verified by the initials of John Cameron Lamb, Esquire, C.B., C.M.G., Second Secretary of the Post Office, and William Edward Louis Gaine, Esquire, General Manager of and Solicitor to the National Telephone Company, Limited.

If in any case there is any discrepancy between the description of an area and the area as shown on the verified map the boundary is to be as shown on the map.

### Part I.

*Substituted Areas.*

### ENGLAND AND WALES.

| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 1. Abergavenny - | The urban district of Abergavenny, with the adjoining area, as defined by a red line on the verified map No. 1. | |
| 25. Blyth - - | The urban districts of South Blyth, Newbiggin-by-the-Sea, and Bedlingtonshire, with the adjoining area, including Hirst, as defined by a red line on the verified map No. 25. | |
| 29. Bournemouth - | The municipal boroughs of Bournemouth, Christchurch, Poole, and Wareham, and the urban districts of Swanage and Wimborne, with the adjoining area, including Ripley, Sopley, and Hinton, as defined by a red line on the verified map No. 29. | |
| 53. Cheltenham - | The municipal boroughs of Cheltenham and Tewkesbury, and the urban district of Leckhampton, with the adjoining area, including Winchcomb, as defined by a red line on the verified map No. 53. | |
| 54. Chepstow - - | The urban district of Chepstow, with the adjoining area, as defined by a red line on the verified map No. 54. | |
| 56. Chester - - | The city of Chester, the municipal borough of Flint, and the urban district of Mold, with the adjoining area, including Tattenhall, as defined by a red line on the verified map No. 56. | |



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| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 73. Dewsbury - | The municipal boroughs of Dewsbury, Batley, and Ossett, and the urban districts of Birkenshaw, Birstall, Cleckheaton, Gomersal, Heckmondwike, Horbury, Liversedge, Mirfield, and Thornhill, with the adjoining area, as defined by a red line on the verified map No. 73. | The Dewsbury area overlaps the Bradford area, as indicated in the respective maps of the two areas, so that Birstall, Birkenshaw, Cleckheaton, and Gomersal are common to both areas. |
| 87. Gloucester - | The city of Gloucester and the urban district of Stroud, with the adjoining area, including Minchinhampton, Horsley, and Churchdown, as defined by a red line on the verified map No. 87. | |
| 88. Goole - - | The urban district of Goole, with the adjoining area, including Carlton, Howden, Rawcliffe, and Snaith, as defined by a red line on the verified map No. 88. | |
| 110. Holywell - - | The urban district of Holywell, with the adjoining area as defined by a red line on the verified map No. 110. | |
| 145. Lydney - - | The urban district of Newnham (Gloucestershire) with the adjoining area, including Blakeney, part of the urban district of Coleford, and Lydney, as defined by a red line on the verified map No. 145. | |
| 163. Newport, Mon. - | The county borough of Newport, Mon., and the urban districts of Abercarn, Caerleon and Risca, with the adjoining area, as defined by a red line on the verified map No. 163. | |
| 170. Nottingham - | The city of Nottingham, the municipal borough of Ilkeston and the urban districts of Arnold, Beeston, Carlton, Heanor, Hucknall Torkard, and Long Eaton, with the adjoining area, including Bingham, Bulwell, Castle Donington and Woodborough, as defined by a red line on the verified map No. 170. | |
| 182. Pontypool - | The urban districts of Pontypool, Abertillery, Abersychan, Bedwelty, Blaenavon, Brynmawr, Ebbw Vale, Nantyglo and Blaina, Rhymney, Tredegar, Upper Llanfrechfa and Usk, with the adjoining area, as defined by a red line on the verified map No. 182. | |

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| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 191. Rhyl - - | The municipal boroughs of Denbigh and Ruthin and the urban districts of Rhyl and Abergele and Pensarn, with the adjoining area, including the City of St. Asaph and Rhuddlan, as defined by a red line on the verified map No. 191. | |
| 230. Totnes - - | The municipal boroughs of Totnes and Dartmouth, with the adjoining area, including Ashburton, as defined by a red line on the verified map No. 230. | |
| 232. Wakefield - | The municipal boroughs of Wakefield and Pontefract, and the urban districts of Altofts, Castleford, Featherstone, Knottingley, Normanton, and Sandal Magna, with the adjoining area, as defined by a red line on the verified map No. 232. | |
| 250. Worcester - | The city of Worcester, the municipal borough of Droitwich, and the urban district of Malvern, with the adjoining area, including Upton-on-Severn as defined by a red line on the verified map No. 250. | |
| | SCOTLAND. | |
| 283. Inverness - | The Royal and Parliamentary burghs of Inverness, Dingwall, and Fortrose, with the adjoining area, including Dochgarroch, as defined by a red line on the verified map No. 283. | |
| 293. Montrose - | The Royal and Parliamentary burghs of Montrose and Brechin, and the police burgh of Laurencekirk, with the adjoining area, as defined by a red line on the verified map No. 293. | |
| 299. Peterhead - | The Parliamentary borough of Peterhead and the police burgh of Fraserburgh, with the adjoining area, including Boddam, as defined by a red line on the verified map No. 299. | |
| | IRELAND. | |
| 324. Londonderry - | The city of Londonderry and the township of Strabane, with the adjoining area, including Brookhall, as defined by a red line on the verified map No. 324. | |
| 334. Waterford - | The city of Waterford, and the township of Carrick-on-Suir, with the adjoining area, including New Ross, as defined by a red line on the verified map No. 334. | |



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## Part II.

*New Areas.*

### ENGLAND AND WALES.

| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area |
|---|---|---|
| 30A. Brampton - | The towns or places of Brampton, Haltwhistle, and Wetheral, with the adjoining area, as defined by a red line on the verified map No. 30A. | |
| 47A. Cardigan - - | The municipal borough of Cardigan, with the adjoining area, including Llandyssil, Newcastle Emlyn, and New Quay, as defined by a red line on the verified map No. 47A. | |
| 152A. Market Weighton. | The town or place of Market Weighton, with the adjoining area, as defined by a red line on the verified map No. 152A. | |
| 202A. Selby - - | The urban district of Selby, with the adjoining area, as defined by a red line on the verified map No. 202A. | |

### SCOTLAND.

| | | |
|---|---|---|
| 283A. Inverurie - | The Royal and Parliamentary burgh of Kintore and the Royal burgh of Inverurie, with the adjoining area, including Alford, Ellon, Insch, Newburgh, and Old Meldrum, as defined by a red line on the verified map No. 283A. | |
| 291A. Mainland (Orkneys). | The whole of the Island of Mainland, verified map No. 291A. | |
| 291B. Mainland (Shetland). | The whole of the Islands of Mainland, East and West Burra, Trondra and Bressay, with the adjacent islands, as defined by a red line on the verified map No. 291B. | |
| 304A. Tain - - | The Royal and Parliamentary burgh of Tain and the police burgh of Invergordon, with the adjoining area, including Alness and Evanton, as defined by a red line on the verified map No. 304A. | |

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## IRELAND.

| Number and Name of Area. | Description of Area. | Special Provisions applicable to Area. |
|---|---|---|
| 308A. Arklow - - | The townships of Arklow and Gorey, with the adjoining area, as defined by a red line on the verified map No. 308A. | |
| 310A. Bandon - | The townships of Bandon, Clonakilty, and Kinsale, with the adjoining area, as defined by a red line on the verified map No. 310A. | |
| 320A. Kilkenny - | The Parliamentary borough of Kilkenny, and the townships of Bagenalstown and Carlow, with the adjoining area, including Castlecomer, as defined by a red line on the verified map No. 320A. | |
| 335A. Wicklow - - | The township of Wicklow, with the adjoining area, including Rathdrum, as defined by a red line on the verified map No. 335A. | |

**Signed, sealed, and delivered** by the before-named Henry Duke of Norfolk, Her Majesty's Postmaster General, in the presence of

NORFOLK, E.M.

Seal of Her Majesty's Postmaster General.

ANDREW M. OGILVIE,
Private Secretary to the
Postmaster General.

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# NATIONAL TELEPHONE COMPANY.

COPY of DEEDS POLL, dated 7th day of February 1898 and 15th day of February 1899, executed by HER MAJESTY'S POSTMASTER GENERAL, specifying exchange areas of the NATIONAL TELEPHONE COMPANY (in continuation of Parliamentary Paper, No. 128, of Session 1898).

(*Mr. Hanbury.*)

*Ordered, by* The House of Commons, *to be Printed,*
12 *February* 1900.

[*Price* 5*d.*]

46.

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AP 22 19

# SINKING FUNDS.

ACCOUNT of the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT, showing the Amount Received from the Exchequer in respect of the OLD and NEW SINKING FUNDS, in the Financial Year ended 31st March 1900; also, of the Particular Application thereof; pursuant to Section 7 of the Act 38 & 39 Vict. c. 45.

Treasury Chambers,
28 May 1900.

R. W. HANBURY.

(*Presented pursuant to Act* 38 & 39 *Vict. c.* 45, *s.* 7.)

*Ordered, by* The House of Commons, *to be Printed,*
28 *May* 1900.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

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# SINKING FUNDS.

**ACCOUNT of the Commissioners for the Reduction of the National Debt, showing the Amount Received from the Exchequer in respect of the Old and New Sinking Funds, in the Financial Year ended 31st March 1900; also, of the Particular Application thereof; pursuant to Section 7 of the Act 38 & 39 Vict. c. 45.**

Treasury Chambers,
28 May 1900.

ACCOUNT of the Commissioners for the Reduction of the National Debt, showing the Amount Received from the Exchequer in respect of the Old and New Sinking Funds, in the Financial Year ended 31st March 1900; also, of the Particular Application thereof; pursuant to Section 7 of the Act 38 & 39 Vict. c. 45.

| Date of Receipt from the Exchequer. | Amount Received. | | Total Cash Received. | Application of Old and New Sinking Funds. | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Old Sinking Fund. | New Sinking Fund. | | Date of Application by the Commissioners for the Reduction of the National Debt. | Description of Debt Purchased. | Price. | Amount of Cash Applied. | Amount of Debt Purchased. | | | |
| | | | | | | | | Funded. | Unfunded. | Total. | |
| £. s. d. | £. s. d. | £. s. d. | | | | | £. s. d. | £. s. d. | £. s. d. | £. s. d. | |
| | | | | 24 May 1899 | 2¾ per Cent. Consolidated Stock | 110¼ | 27,562 10 – | 25,000 – – | – – – | 25,000 – – | |
| | | | | 25 May 1899 | ditto ditto | 110¼ | 27,562 10 – | 25,000 – – | – – – | 25,000 – – | |
| | | | | 25 May 1899 | ditto ditto | 110⅛ | 82,593 15 – | 75,000 – – | – – – | 75,000 – – | |
| | | | | 26 May 1899 | ditto ditto | 110 1/16 | 82,546 17 6 | 75,000 – – | – – – | 75,000 – – | |
| | | | | 26 May 1899 | ditto ditto | 109 13/16 | 27,484 7 6 | 25,000 – – | – – – | 25,000 – – | |
| | | | | 27 May 1899 | ditto ditto | 109 13/16 | 27,484 7 6 | 25,000 – – | – – – | 25,000 – – | |
| | | | | 27 May 1899 | ditto ditto | 110 | 27,500 – – | 25,000 – – | – – – | 25,000 – – | |
| | | | | 29 May 1899 | ditto ditto | 109¾ | 109,750 – – | 100,000 – – | – – – | 100,000 – – | |
| | | | | 30 May 1899 | ditto ditto | 109⅞ | 27,468 15 – | 25,000 – – | – – – | 25,000 – – | |
| | | | | 31 May 1899 | ditto ditto | 109⅞ | 27,468 15 – | 25,000 – – | – – – | 25,000 – – | |
| | | | | 1 June 1899 | ditto ditto | 109⅞ | 109,875 – – | 100,000 – – | – – – | 100,000 – – | |
| | | | | 2 June 1899 | ditto ditto | 109 | 81,750 – – | 75,000 – – | – – – | 75,000 – – | |
| | | | | 2 June 1899 | ditto ditto | 109⅛ | 27,281 5 – | 25,000 – – | – – – | 25,000 – – | |
| | | | | 5 June 1899 | ditto ditto | 106⅞ | 32,662 10 – | 30,000 – – | – – – | 30,000 – – | |
| | | | | 5 June 1899 | ditto ditto | 108 13/16 | 49,021 17 6 | 45,000 – – | – – – | 45,000 – – | |
| | | | | 6 June 1899 | ditto ditto | 108⅝ | 27,156 5 – | 25,000 – – | – – – | 25,000 – – | |
| | | | | 7 June 1899 | ditto ditto | 108 7/16 | 21,687 10 – | 20,000 – – | – – – | 20,000 – – | |
| | | | | 7 June 1899 | ditto ditto | 108⅛ | 37,975 – – | 35,000 – – | – – – | 35,000 – – | |
| | | | | 7 June 1899 | ditto ditto | 108 5/16 | 27,140 12 6 | 25,000 – – | – – – | 25,000 – – | |
| | | | | 7 June 1899 | ditto ditto | 108 11/16 | 81,515 12 6 | 75,000 – – | – – – | 75,000 – – | |
| | | | | 8 June 1899 | ditto ditto | 108⅝ | 70,443 15 – | 65,000 – – | – – – | 65,000 – – | |
| | | | | 8 June 1899 | ditto ditto | 108 7/16 | 16,265 12 6 | 15,000 – – | – – – | 15,000 – – | |

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| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 9 June 1899 | ditto | ditto | $108\frac{3}{8}$ | 27,093 15 – | 25,000 – – | – – – | 25,000 – – |
| | | | | 10 June 1899 | ditto | ditto | $108\frac{3}{8}$ | 27,093 15 – | 25,000 – – | – – – | 25,000 – – |
| | | | | 12 June 1899 | ditto | ditto | $108\frac{5}{16}$ | 54,156 5 – | 50,000 – – | – – – | 50,000 – – |
| | | | | 12 June 1899 | ditto | ditto | $108\frac{3}{8}$ | 54,187 10 – | 50,000 – – | – – – | 50,000 – – |
| | | | | 13 June 1899 | ditto | ditto | $108\frac{9}{16}$ | 37,996 17 6 | 35,000 – – | – – – | 35,000 – – |
| | | | | 15 June 1899 | ditto | ditto | $108\frac{3}{4}$ | 27,187 10 – | 25,000 – – | – – – | 25,000 – – |
| | | | | 16 June 1899 | ditto | ditto | $108\frac{11}{16}$ | 54,343 15 – | 50,000 – – | – – – | 50,000 – – |
| | | | | 16 June 1899 | ditto | ditto | $108\frac{3}{4}$ | 54,375 – – | 50,000 – – | – – – | 50,000 – – |
| | | | | 17 June 1899 | ditto | ditto | $108\frac{1}{8}$ | 7,827 14 8 | 7,206 4 – | – – – | 7,206 4 – |
| 15 March 1900 | 185,957 13 1 | – – – | 185,957 13 1 | 16 March 1900 | Deficiency Advances | | par. | 185,957 13 1 | – – – | 185,957 13 1 | 185,957 13 1 |
| 29 March 1900 | – – – | 19,875 12 4 | 19,875 12 4 | 30 March 1900 | $2\frac{3}{4}$ per Cent. Consolidated Stock | | $101\frac{5}{16}$ | 19,875 12 4 | 19,618 2 7 | – – – | 19,618 2 7 |
| £. | 185,957 13 1 | 19,875 12 4 | 205,833 5 5 | | | | | 1,600,292 5 1 | 1,296,824 6 7 | 185,957 13 1 | 1,482,781 19 8 |
| Balance due 31 March 1899 | | | 1,394,458 19 8 | Balance remaining 31 March 1900 | | | | Nil. | | | |
| | | £. | 1,600,292 5 1 | | | £. | | 1,600,292 5 1 | | | |

## SUMMARY of Debt Purchased in the Year and Cancelled.

| | Average Price. £ s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
|---|---|---|---|---|---|
| $2\frac{3}{4}$ per Cent. Consolidated Stock | 109 1 3 | 1,414,334 12 – | 1,296,824 6 7 | – – – | 1,296,824 6 7 |
| Deficiency Advances | – – | 185,957 13 1 | – – – | 185,957 13 1 | 185,957 13 1 |
| £. | – – | 1,600,292 5 1 | 1,296,824 6 7 | 185,957 13 1 | 1,482,781 19 8 |

National Debt Office,
31 March 1900.

*G. Hervey*, Comptroller-General.

Exchequer and Audit Department,
21 May 1900.

I certify that this Account has been examined under my directions, and is correct.

*Richd. Mills*,
Comptroller-General of the Receipt and Issue of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

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# ACCOUNT of the Commissioners for the Reduction of the National Debt, showing the Amount received and applied in the Financial Year ended 31 March 1900, in respect of the Old and New Sinking Funds.

(*Presented pursuant to Act* 38 & 39 *Vict. c.* 45, *s.* 7.)

*Ordered, by* The House of Commons, *to be Printed,*
28 *May* 1900.

[*Price* ½ *d.*]

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# TAXES AND IMPOSTS.

RETURN to an Order of the Honourable The House of Commons, dated 18 March 1900;—*for*,

RETURN "showing (1) the Rates of DUTIES, TAXES, or IMPOSTS Collected by IMPERIAL OFFICERS; (2) the Quantities or Amounts Taxed; (3) the Gross Receipts derived from each Duty; and (4) the Net Receipts and Appropriations thereof in the Year ending the 31st day of March 1900; and, (1) the AGGREGATE GROSS RECEIPTS derived from all such DUTIES, TAXES, or IMPOSTS under the Principal Heads of Revenue; (2) the Aggregate Net Receipts; (3) the Charges of Collection; and (4) the Produce after deducting these Charges on each of the Ten Years ending the 31st day of March 1900:"

"And, Notes to show any Changes in the TAXES, DUTIES, and IMPOSTS, consequent upon the acceptance of the BUDGET PROPOSALS of 1900 (in continuation of Parliamentary Paper, No. 321, of Session 1899)."

Treasury Chambers,
19 July 1900.

R. W. HANBURY.

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(*Mr. Goddard.*)

*Ordered, by* The House of Commons, *to be Printed*,
19 *July* 1900.

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PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
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**RETURNS** of (1) the Rates of all Duties, Taxes, or Imposts Collected by Imperial Officers; (2) the Quantities or Amounts Taxed; (3) the Gross Receipts derived from each Duty, Tax, or Impost; and (4) the Net Receipts and Appropriation thereof, in the Year ending the 31st day of March 1900.

## CUSTOMS.

| Duty, Tax, or Impost. | Rate of Duty, Tax, or Impost. | Quantities or Amounts Taxed. | Gross Receipts derived therefrom. | Net Receipts (*i.e.*, Gross Receipts after deducting Repayments and Allowances). Exchequer Revenue. | Local Taxation Revenue. | Isle of Man Revenue. |
|---|---|---|---|---|---|---|
| | | *Lbs.* | £. | £. | £. | £. |
| I. Tobacco: | | | | | | |
| Unmanufactured | Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof: £. s. d. – 2 8 per lb. to 5 March; – 3 – „ from 6 March | 77,322,392 | 10,344,085 | | | |
| | Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof: – 3 – „ to 5 March; – 3 4 „ from 6 March | 40 | 6 | 10,072,490 | | |
| | Collected in the Isle of Man | – | 9,360 | | | |
| Manufactured: Cigars | – 5 – per lb. to 5 March; – 5 6 „ from 6 March | 2,385,612 | 508,212 | 502,372 | | |
| | Collected in the Isle of Man | – | 265 | | | |
| Cavendish or Negrohead, of Foreign manufacture | – 3 10 per lb. to 5 March; – 4 4 „ from 6 March | 86,261 | 16,661 | 16,632 | — | 18,794 |
| Cavendish or Negrohead, manufactured in Bond in the United Kingdom | – 3 5 „ to 5 March; – 3 10 „ from 6 March | 641,469 | 110,211 | 110,211 | | |
| Snuff: Containing more than 13 lbs. of moisture in every 100 lbs. weight thereof | – 3 2 „ to 5 March; – 3 7 „ from 6 March | 22 | 3 | 3 | | |
| Snuff: Not containing more than 13 lbs. of moisture in every 100 lbs. weight thereof | – 3 10 „ to 5 March; – 4 4 „ from 6 March | 19 | 4 | 4 | | |
| Other manufactured Tobacco | – 3 5 „ to 5 March; – 3 10 „ from 6 March | 509,122 | 87,318 | 87,309 | | |
| | | | 11,167,126 | 10,888,922 | — | 18,794 |
| II. Tea, Coffee, Chicory, Cocoa: | | | | | | |
| Tea | – – 4 „ to 5 March; – – 6 „ from 6 March | 273,510,556 | 4,636,964 | 4,628,946 | — | 7,991 |
| | Collected in the Isle of Man | – | 15 | | | |
| Coffee: Raw | – 14 – per cwt. | *Cwts.* 294,632 | 206,305 | 191,242 | — | 103 |
| Kiln-dried, roasted, or ground | – – 2 per lb. | *Lbs.* 20,192 | 168 | 167 | — | — |
| Coffee, Chicory, or any other vegetable matter applicable to the uses of Chicory or Coffee, roasted or ground, mixed | – – 2 „ | 1,568 | 13 | 13 | — | — |
| Chicory: Raw or kiln-dried | – 13 3 per cwt. | *Cwts.* 82,513 | 54,064 | 54,574 | — | 50 |
| Roasted or ground | – – 2 per lb. | *Lbs.* 47,570 | 397 | 396 | — | — |
| Cocoa | – – 1 „ | 36,303,107 | 151,363 | 151,220 | — | — |
| Butter | – – 1 „ | 485,881 | 2,025 | 2,023 | — | — |
| Husks and shells | – 2 – per cwt. | *Cwts.* 3,962 | 396 | 395 | — | — |
| Or Chocolate, ground, prepared, or in any way manufactured | – – 2 per lb. | *Lbs.* 5,446,710 | 45,389 | 45,359 | — | — |
| In the manufacture of which spirit has been used | – – 2 „ | 106,029 | 883 | 882 | — | — |
| Confectionery containing not more than 50 per cent. of cocoa | – – 1 „ | 11,716 | 49 | 49 | — | — |
| Confectionery containing not more than 50 per cent. of cocoa and in the manufacture of which spirit has been used | – – 1 „ | 32,750 | 137 | 137 | — | — |
| | | | 5,098,568 | 5,075,503 | — | 8,144 |

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## CUSTOMS—*continued.*

| Duty, Tax, or Impost. | Rate of Duty, Tax, or Impost. | Quantities or Amounts Taxed. | Gross Receipts derived therefrom. | Net Receipts (*i.e.*, Gross Receipts after deducting Repayments and Allowances). Exchequer Revenue. | Local Taxation Revenue. | Isle of Man Revenue. |
|---|---|---|---|---|---|---|
| III. Spirits and Articles containing Spirit: | £ s. d. | *Proof Gallons.* | £. | £. | £. | £. |
| Brandy | – 10 10 per proof gall. to 5 Mar.<br>– 11 4 „ from 6 Mar. | 2,887,623 | 1,567,771 | 1,518,232 | 72,140 | — |
| Additional duty on Brandy imported in bottles | – 1 – „ from 13 May | — | 23,756 | | | |
| Rum | – 10 10 per proof gall. to 5 Mar.<br>– 11 4 „ from 6 Mar. | 4,726,667 | 2,566,111 | 2,447,955 | 118,167 | — |
| Additional duty on Rum imported in bottles | – 1 – „ from 13 May | — | 11 | | | |
| Rum, Imitation | – 10 10 per proof gall. to 5 Mar.<br>– 11 4 „ from 6 Mar. | 41,080 | 23,942 | 22,847 | 1,101 | — |
| Additional duty on Rum Imitation imported in bottles | – 1 – from 13 May | — | 6 | | | |
| Geneva | – 10 10 per proof gall. to 5 Mar.<br>– 11 4 „ from 6 Mar. | 387,154 | 210,251 | 210,407 | 9,664 | — |
| Additional duty on Geneva imported in bottles | – 1 – „ from 13 May | — | 10,200 | | | |
| Unenumerated: | | | | | | |
| Not sweetened nor mixed | – 10 10 per proof gall. to 5 Mar.<br>– 11 4 „ from 6 Mar. | 1,160,347 | 629,781 | 600,566 | 29,004 | 109 |
| Methylated | – – 4 „ | 6,241 | 104 | 104 | — | — |
| Sweetened or mixed | – 10 10 per proof gall. to 5 Mar.<br>– 11 4 „ from 6 Mar. | 101,151 | 54,941 | 55,954 | 2,526 | — |
| Additional duty on Sweetened Spirits imported in bottles | – 1 – „ from 13 May | — | 3,617 | | | |
| Liqueurs, Cordials, or other preparations containing Spirits in bottles, not tested for ascertaining the strength | – 14 8 per gallon to 12 May<br>– 15 8 „ from 13 May<br>– 16 4 „ „ 6 Mar. | *Gallons.* 4,531 | 3,522 | 3,362 | 151 | — |
| Perfumed | – 17 3 per gallon to 5 March<br>– 18 1 „ from 6 Mar. | 43,399 | 37,549 | 37,622 | 1,627 | — |
| Additional duty on Perfumed Spirits imported in Bottles | – 1 – „ „ 13 May | — | 1,711 | | | |
| Samples | | — | 1,881 | 1,881 | — | — |
| Chloroform | – 3 1 per lb. to 5 March<br>– 3 3 „ from 6 March | *Lbs.* 72 | 11 | 11 | — | — |
| Chloral Hydrate | – 1 3 „ to 5 March<br>– 1 4 „ from 6 March | 21,247 | 1,334 | 1,334 | — | — |
| Collodion | 1 5 – per gallon to 5 March<br>1 6 3 „ from 6 March | — | — | — | — | — |
| Ether, Acetic | – 1 10 per lb. to 5 March<br>– 1 11 „ from 6 March | 2,270 | 208 | 208 | — | — |
| „ Butyric | – 15 8 per gallon to 5 March<br>– 16 5 „ from 6 March | *Gallons.* 654 | 514 | 514 | — | — |
| „ Sulphuric | 1 6 2 „ to 5 March<br>1 7 5 „ from 6 March | 290 | 379 | 379 | — | — |
| Ethyl, Iodide of | – 13 7 „ to 5 March<br>– 14 3 „ from 6 March | 2 | 2 | 2 | — | — |
| „ Bromide | – 1 – per lb. to 5 March<br>– 1 1 „ from 6 March | *Lbs.* 69 | 3 | 3 | — | — |
| „ Chloride | – 15 8 per gallon to 5 March<br>– 16 5 „ from 6 March | *Gallons.* 366 | 287 | 287 | — | — |
| Soap, Transparent, in the manufacture of which spirit has been used | 3 per lb. | *Lbs.* 9,551 | 119 | 119 | — | — |
| Cocoa, in the manufacture of which spirit has been used | –½ „ additional | 106,029 | 221 | 220 | — | — |
| Confectionery, in the manufacture of which spirit has been used | –½ „ | 249,681 | 520 | 518 | — | — |
| Confectionery, containing not more than 50 per cent. of cocoa and in the manufacture of which spirit has been used | –½ „ additional | 32,750 | 68 | 68 | — | — |
| | | | 5,138,830 | 4,902,593 | 234,380 | 109 |



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## CUSTOMS—*continued.*

| Duty, Tax, or Impost. | Rate of Duty, Tax, or Impost. | Quantities or Amount Taxed. | Gross Receipts derived therefrom. | Net Receipts, (*i.e.*, Gross Receipts after deducting Repayments and Allowances). Exchequer Revenue. | Local Taxation Account. | Isle of Man Revenue |
|---|---|---|---|---|---|---|
| IV. WINE: | £. s. d. | *Gallons.* | £. | £. | £. | £. |
| Not exceeding 30 degrees of proof spirit | - 1 - per gallon to 13 April<br>- 1 3 " from 14 April | 12,519,732 | 783,127 | | | |
| Not exceeding 42 degrees of proof spirit | - 2 6 " to 13 April<br>- 3 - " from 14 April | 4,648,521 | 693,778 | | | |
| Exceeding 42 degrees of proof spirit | - 2 6 " to 13 April<br>- 3 - " from 14 April | 38 | 7 | | | |
| | And for every degree or part of a degree above 42 - - 3 " | — | — | 1,729,540 | — | 2,935 |
| Additional Duty on Still Wine imported in bottles | - - 1 - " from 14 April | — | 32,991 | | | |
| Additional Duty on Sparkling Wine | - 2 - " to 13 April<br>- 2 6 " from 14 April | — | 230,280 | | | |
| Collected in the Isle of Man | | — | 1,660 | | | |
| | | | 1,741,843 | 1,729,540 | — | 2,935 |
| V. FRUIT, DRIED: | | *Cwts.* | | | | |
| Currants | - 2 - per cwt. | 1,245,643 | 124,526 | 124,410 | — | — |
| Figs, Plums, and Prunes | - 7 - " | 228,684 | 80,028 | 79,766 | — | — |
| Raisins | - 7 - " | 629,357 | 220,253 | 220,034 | — | — |
| | | | 424,807 | 424,210 | — | — |
| VI. BEER AND ALE: | | | | | | |
| Mum and Spruce: | | | | | | |
| The worts of which were before fermentation of a specific gravity: | | *Barrels.* | | | | |
| Not exceeding 1,215 deg. | 1 8 - per barrel to 5 March<br>1 12 - " from 6 March | 2 | 3 | 3 | — | — |
| Exceeding 1,215 degrees | 1 12 10 " to 5 March<br>1 17 6 " from 6 March | 1,482 | 2,441 | 2,420 | 19 | — |
| Of other sorts, the worts of which were before fermentation of a specific gravity of 1,055 degrees | - 7 - " to 5 March<br>- 8 - " from 6 March | 48,325 | 17,025 | 16,058 | 589 | — |
| | And so on in proportion for any difference in gravity. | | 19,469 | 18,481 | 608 | — |
| | | *Doz. Packs.* | | | | |
| VII. CARDS, PLAYING | - 3 9 per doz. packs | 28,260 | 5,299 | 5,299 | — | — |
| VIII. MONEYS deposited, and not appropriated to goods | | — | 16,002 | 35,227 (Excess of Repayments) | — | — |
| IX. CHARGES ON GOODS delivered from the Warehouses for Home Consumption: | | | | | | |
| Tobacco | - 2 6 per cent. on amount of duty | — | 12,293 | 12,293 | — | — |
| Other Goods | - 5 - per cent. on amount of duty | — | 24,842 | 24,778 | — | — |
| Bottling Charges on Foreign Spirits, bottled in Bond | - 3 per doz. bottles | — | 180 | 180 | — | — |
| | | | 37,315 | 37,251 | — | — |
| Duties collected in the Isle of Man, exclusive of Tea, Tobacco, and Wine | | — | 55,954 | — | — | 55,935 |
| TOTAL REVENUE OF CUSTOMS in Year ending 31st March 1900 | | — | 23,705,203 | 23,042,472 | 234,968 | 82,865 |

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CUSTOMS—*continued.*

RETURNS of (1) the AGGREGATE GROSS RECEIPTS derived from all CUSTOMS DUTIES under the Principal Heads of Revenue; (2) the Aggregate Net Receipts; (3) the Charges of Collection; and (4) the Produce after deducting those Charges, in each of the Ten Years ending the 31st day of March 1900.

| Years ended 31st March | | Aggregate Gross Receipts. | Repayments and Allowances. | Aggregate Net Receipts. | Charges of Collection.* | Produce after deducting Charges of Collection (including Local Taxation Produce). |
|---|---|---|---|---|---|---|
| | | £. | £. | £. | £. | £. |
| 1891 | Imperial | 19,680,752 | 201,281 | 19,479,471 | 926,215 | 18,827,692 |
| | Assigned for local purposes. | 205,657 | — | 205,657 | | |
| | Due to Isle of Man | 68,779 | — | 68,779 | | |
| 1892 | Imperial | 20,018,204 | 189,895 | 19,828,309 | 927,631 | 19,189,371 |
| | Assigned for local purposes. | 214,110 | — | 214,110 | | |
| | Due to Isle of Man | 74,583 | — | 74,583 | | |
| 1893 | Imperial | 19,810,387 | 191,096 | 19,619,291 | 926,239 | 18,965,704 |
| | Assigned for local purposes. | 197,700 | — | 197,700 | | |
| | Due to Isle of Man | 74,952 | — | 74,952 | | |
| 1894 | Imperial | 19,888,211 | 189,513 | 19,698,698 | 934,120 | 19,040,481 |
| | Assigned for local purposes. | 199,795 | — | 199,795 | | |
| | Due to Isle of Man | 76,108 | — | 76,108 | | |
| 1895 | Imperial | 20,330,987 | 192,039 | 20,138,948 | 928,375 | 19,479,615 |
| | Assigned for local purposes. | 194,415 | — | 194,415 | | |
| | Due to Isle of Man | 74,627 | — | 74,627 | | |
| 1896 | Imperial | 20,960,514 | 198,100 | 20,762,414 | 933,229 | 20,108,413 |
| | Assigned for local purposes. | 202,885 | — | 202,885 | | |
| | Due to Isle of Man | 76,343 | — | 76,343 | | |
| 1897 | Imperial | 21,487,333 | 221,202 | 21,266,131 | 934,399 | 20,622,061 |
| | Assigned for local purposes. | 209,238 | — | 209,238 | | |
| | Due to Isle of Man | 81,091 | — | 81,091 | | |
| 1898 | Imperial | 22,032,720 | 240,470 | 21,792,250 | 925,576 | 21,155,836 |
| | Assigned for local purposes. | 208,427 | — | 208,427 | | |
| | Due to Isle of Man | 80,735 | — | 80,735 | | |
| 1899 | Imperial | 21,901,571 | 343,344 | 21,558,227 | 928,355 | 20,917,081 |
| | Assigned for local purposes. | 205,346 | — | 205,346 | | |
| | Due to Isle of Man | 81,863 | — | 81,863 | | |
| 1900 | Imperial | 23,384,250 | 340,778 | 23,043,472 | 928,911 | 22,435,514 |
| | Assigned for local purposes. | 234,988 | — | 234,988 | | |
| | Due to Isle of Man | 85,965 | — | 85,965 | | |

* These Charges include the Cost of Collecting, on behalf of the Inland Revenue, the Duty on the delivery for Home Consumption of British Spirits deposited in the Customs Warehouses, under Act 27 & 28 Vict. c. 11 (the Amount of such Duty for the Year ended 31st March 1900 was 7,117,148*l.*) The sums chargeable for Superannuations, &c., Postage, Stationery, and the expenses incurred by the Office of Works for Buildings and Repairs, Furniture, Fittings, &c., and the Payments or Contributions in lieu of Rates made by the Treasury, are also included.

Custom House, London, 9 July 1900.

*T. J. Pittar,*
Principal of Statistical Office.



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# INLAND REVENUE.

## EXCISE.

| Duty, Tax, or Impost. | Rate of Duty, Tax, or Impost. | Quantities or Amounts Taxed. | Gross Receipts derived from each Duty. | Net Receipts (*i.e.*, Gross Receipts after deducting Repayments and Allowances). Exchequer Revenue. | Local Taxation Revenue. |
|---|---|---|---|---|---|
| **Excisable Liquors:** | £. s. d. | *Barrels.* | £. s. d. | £. s. d. | £. s. d. |
| Beer Duty | Per barrel, of the specific gravity of 1,055 - 6 9 / ‡ - 7 9 | *34,404,240 / *2,686,746 | 12,539,097 3 6 | 11,887,923 4 3 | 457,226 19 0 |
| Beer re-landed | The drawback on exportation | 137 | 46 1 1 | | |
| | | *Gallons.* | | | |
| Spirit Duty | Per gallon, at proof strength, home made - 10 6 / ‡ - 11 0 | †38,238,295 / †1,391,687 | 20,853,067 1 11 | 19,835,359 18 10 | 967,786 17 6 |
| **Chicory, &c.:** | | *Cwts.* | | | |
| Chicory Duty | Per cwt. - 12 1 | 1,905 | 1,133 8 4 | 1,133 8 4 | — |
| | | *Number.* | | | |
| Coffee Mixture Labels | For every quarter of a pound - ½ | 809,124 | 1,685 13 6 | 1,685 13 6 | — |
| | | *Lbs.* | | | |
| **Tobacco** | Home-grown; per lb. - 2 8 | 35 | 4 13 4 | 4 13 4 | — |
| **Railway Duty** | On sums received for the conveyance of Passengers, Great Britain:— | £. | | | |
| | On urban district traffic - 2*l.* per cent. | 1,687,447 | 328,159 13 - | 328,159 13 - | — |
| | On other traffic - 5*l.* per cent. | 5,797,352 | | | |
| | Fares not exceeding one penny per mile - Exempt. | | | | |
| **Charges on Delivery** from Bonded Warehouses, &c. | - | - | 5,002 12 -½ | 4,998 7 -½ | — |
| **Licence Duties:** | £. s. d. | *Number.* | | | |
| Brewers | Brewers brewing beer for sale - 1 - - | 6,447 | 6,447 - - | 9,871 15 - | |
| | Other Brewers (chargeable with Beer Duty):— Farmers occupying houses exceeding the annual value of 10*l.* brewing beer to give their labourers, and other persons occupying houses exceeding the annual value of 15*l.* - 4 - | 2,717 | 543 8 - | | |
| | Other Brewers (not chargeable with Beer Duty):— Occupying houses exceeding the annual value of 8*l.* but not exceeding 10*l.* - 4 - | 6,152 | 1,232 16 - | | |
| | Occupying houses exceeding 10*l.* but not exceeding 15*l.* - 9 - | 3,865 | 1,739 5 - | | |
| Spirits, Distillers of | 10 10 - | 203 | 2,191 17 6 | 13,549 10 - | — |
| Spirits, Rectifiers of | 10 10 - | 286 | 3,176 5 - | | |
| Spirits, Methylated: *Makers of* | 10 10 - | 26 | 294 - - | | |
| *Retailers of* | - 10 - | 14,713 | 7,490 7 6 | | |
| Stills: Chemists and others using | - 10 - | 812 | 415 15 - | | |
| Vinegar Makers | 1 - - | 171 | 175 10 - | 175 10 - | — |
| Passenger Vessels | For sale of liquors and tobacco; whole year - 5 - - | 449 | 2,245 - - | 2,275 - - | — |
| | For sale of liquors and tobacco; one day - 1 - - | 33 | 40 - - | | |
| Tobacco and Snuff: Manufacturers of | Quantity manufactured not exceeding - 20,000 lbs. 5 5 - | 193 | 7,134 15 - | 7,124 5 - | — |
| | Ditto - 40,000 „ 10 10 - | 77 | | | |
| | Ditto - 60,000 „ 15 15 - | 40 | | | |
| | Ditto - 80,000 „ 21 - - | 17 | | | |
| | Ditto - 100,000 „ 26 5 - | 18 | | | |
| | Quantity manufactured exceeding - 100,000 „ 31 10 - | 108 | | | |
| | Beginners, with a surcharge according to quantity manufactured 5 5 - | 49 | | | |
| | Carried forward - - - £. | | 33,761,322 5 8½ | 31,592,260 18 3½ | 1,425,013 16 6 |

* This quantity is inclusive of the number of barrels of beer exported upon which duty is refunded.
† This quantity is inclusive of the number of gallons of spirits exported upon which duty is refunded.
‡ Rate increased as from 6th March 1900.

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## INLAND REVENUE—EXCISE—*continued.*

| Duty, Tax, or Impost. | Rate of Duty, Tax, or Impost. | | Quantities or Amounts Taxed. | Gross Receipts derived from each Duty. | Net Receipts (*i.e.*, Gross Receipts after deducting Repayments and Allowances). Exchequer Revenue. | Local Taxation Revenue. |
|---|---|---|---|---|---|---|
| | | | *Number.* | £. s. d. | £. s. d. | £. s. d. |
| **Licence Duties**—*contd.* | Brought forward - - - | | - - | 33,761,322 5 8½ | 31,592,260 18 3½ | 1,425,013 16 6 |
| Playing Cards, Makers of - - | - - - - - - - - - - - - | £. s. d. 1 - - | 35 | 35 - - | 35 - - | — |
| Medicine Vendors - | Great Britain - - - - - - - - - - | - 5 - | 34,554 | 8,641 5 - | 8,635 - - | — |
| Beer Dealers - - | Sellers of strong beer in quantities not less than 4½ gallons, or two dozen reputed quart bottles - | 3 6 1 | 10,236 | 34,584 4 11 | | |
| | Sellers of strong beer, additional licence to retail, not to be consumed on the premises - - - | 1 5 - | 4,391 | 5,599 1 3 | | |
| Beer Retailers - - | Retailers of beer to be consumed on the premises in England, Scotland, and Ireland - - - | 3 10 - | 29,530 | 103,194 6 8 | | |
| | Retailers of beer not to be consumed on the premises in England and Wales - - - - | 1 5 - | 12,291 | 15,381 17 6 | | |
| | Retailers of cider or perry only, in England - - | 1 5 - | 78 | 99 3 11 | | |
| | Retailers of beer in Scotland (grocers) rated under 10*l.* - - - - - - - - - - | 2 10 - | 56 | 141 5 - | 4,279 2 8 | 183,794 - |
| | Do. rated at 10*l.* or upwards - - - - - - - - - - | 4 4 - | 189 | 793 16 - | | |
| | Retailers of table beer only - - - - - - | - 5 - | 64 | 16 1 3 | | |
| | Retailers' occasional licences, not exceeding three days - - - - - - - - per day | - 1 - | 754 | 55 5 - | | |
| Beer and Wine Retailers - - - | Retailers of beer and wine to be consumed on the premises - - - - - - - - - - | 4 - - | 5,020 | 19,811 1 8 | | |
| | Retailers of beer and wine not to be consumed on the premises in England and Ireland - - - | 3 - - | 9,859 | 8,671 10 - | | |
| Spirit Dealers - - | Dealers in spirits, to sell not less than two gallons - | 10 10 - | 12,537 | 134,974 2 6 | | |
| | Dealers in spirits, additional licence to retail foreign liqueurs only, not to be consumed on the premises - - - - - - - - - - | 2 2 - | 12 | 25 4 - | 6,724 14 6 | 158,453 14 - |
| | Dealers in spirits, England, additional licence to retail not less than one quart bottle of spirits, or liqueurs in the bottles in which imported, not to be consumed on the premises - - - - | 3 3 - | 9,223 | 30,606 3 9 | | |
| Spirit Retailers - | United Kingdom :— | | | | | |
| | Retailers of spirits (entitled also to sell beer and wine) whose premises are rated— | | | | | |

| | Amount of Duty. | Number. England. | Scotland. | Ireland. |
|---|---|---|---|---|
| | £. s. | | | |
| Under 10*l.* - - - | 4 10 | 1,150 | 89 | 7,577 |
| At 10*l.* and under 15*l.* | 6 - | 3,173 | 254 | 3,250 |
| 15*l.* „ 20*l.* | 8 - | 6,858 | 586 | 2,410 |
| 20*l.* „ 25*l.* | 11 - | 6,527 | 450 | 1,351 |
| 25*l.* „ 30*l.* | 14 - | 4,896 | 491 | 706 |
| 30*l.* „ 40*l.* | 17 - | 7,515 | 908 | 864 |
| 40*l.* „ 50*l.* | 20 - | 5,870 | 875 | 474 |
| 50*l.* „ 100*l.* | 25 - | 12,999 | 2,118 | 497 |
| 100*l.* „ 200*l.* | 30 - | 8,569 | 741 | 92 |
| 200*l.* „ 300*l.* | 35 - | 3,271 | 110 | 13 |
| 300*l.* „ 400*l.* | 40 - | 1,651 | 47 | 6 |
| 400*l.* „ 500*l.* | 45 - | 885 | 27 | 2 |
| 500*l.* „ 600*l.* | 50 - | 492 | 15 | 3 |
| 600*l.* „ 700*l.* | 55 - | 331 | 5 | 1 |
| 700*l.* and upwards - | 60 - | 841 | 25 | 1 |
| Hotels of the value of 50*l.* and upwards - | 20 - | 1,498 | 425 | 223 |
| Theatres of the value of 50*l.* and upwards | 20 - | 220 | 13 | 7 |
| Restaurants of the value of 400*l.* and upwards - - | 30 - | 10 | 1 | - |
| | - | 66,756 | 7,180 | 17,477 |

| Quantities or Amounts Taxed. | Gross Receipts derived from each Duty. | Exchequer Revenue. | Local Taxation Revenue. |
|---|---|---|---|
| 91,413 | 1,654,772 3 - | 137,512 - - | 1,512,568 10 10 |
| Carried forward - - - £. | 35,778,723 17 1½ | 31,749,446 15 5½ | 3,279,830 2 - |

*Note.*—Under the provisions of the Acts 35 & 36 Vict. c. 94, and 37 & 38 Vict. cc. 49 and 69, Six-day or Early Closing Licences, authorising the sale of any intoxicating liquors for *consumption on the premises*, are granted at six-seventh parts, and Six-day and Early Closing Licences at five-sevenths parts, of the above rates.

The numbers of such Licences granted in the year ended 31st March 1900 are included in the "Quantities Taxed."



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## INLAND REVENUE—EXCISE—*continued.*

| Duty, Tax, or Impost. | Rate of Duty, Tax, or Impost. | Quantities or Amounts Taxed. | Gross Receipts derived from each Duty. | Net Receipts (*i.e.*, Gross Receipts after deducting Repayments and Allowances). Exchequer Revenue. | Local Taxation Revenue. |
|---|---|---|---|---|---|
| | | *Number.* | £. s. d. | £. s. d. | £. s. d. |
| **Licence Duties**—*continued.* | Brought forward - - - | - - | 35,778,723 17 1¼ | 31,742,446 15 5¼ | 3,279,530 3 - |
| Spirit Retailers—*continued* - | Scotland only :— *Retailers of spirits being grocers, whose premises are rated— Under 10*l. - - - £. s. d. 4 4 - No. 124; At 10*l.* and under 20*l.* - 5 5 - 1,127; 20*l.* „ 25*l.* - 9 9 - 280; 25*l.* „ 30*l.* - 10 10 - 400; 30*l.* „ 40*l.* - 11 11 - 565; 40*l.* „ 50*l.* - 12 12 - 402; 50*l.* or upwards - 13 13 - 914 | 3,812 | 37,443 - - | - - - | 37,418 17 - |
| | * Beer may also be sold under these licences if the justices' certificate to sell both beer and spirits be obtained. | | | | |
| | Ireland only :— Retailers of spirits being grocers, whose premises are rated— Under 25*l.* - - - £. s. d. 9 18 5 No. 509; At 25*l.* and under 30*l.* - 11 - 6 181; 30*l.* „ 40*l.* - 12 2 6 220; 40*l.* „ 50*l.* - 13 4 7 90; 50*l.* or upwards - 14 6 7 183 | 1,183 | 13,824 5 4 | 13,771 7 1 | — |
| | United Kingdom :— Occasional licences, per day, 2*s.* 6*d.* - - Ditto - for any number of days not less than four nor exceeding six, after the first six days, 10*s.* - - - - - | 32,329 | 5,198 17 6 | 599 - - | 4,587 10 - |
| Sweets : *Makers of and Dealers in* - | To sell not less than two gallons - £. s. d. 5 5 - | 92 | 504 - - | 40 6 3 | 2,206 12 - |
| *Retailers of* - - - - | - - - - - - - - - - 1 5 - | 1,443 | 1,784 1 6 | | |
| Wine Dealers - - - | Dealers in foreign wine, not licensed to retail beer or spirits - 10 10 - | 4,926 | 53,489 12 6 | 2,113 1 10 | 76,385 15 |
| Wine Retailers - - - | Scotland only :— Grocers selling wine not to be consumed on the premises - 2 4 1 | 3,585 | 7,926 2 9 | | |
| | United Kingdom :— Retailers of wine to be consumed on the premises - - - 3 10 - | 365 | 1,193 2 6 | | |
| | England and Ireland :— Retailers of wine not to be consumed on the premises - - 2 10 - | 6,138 | 16,256 11 6 | | |
| | Retailers' occasional licences, not exceeding three days at one time - - - - per day - 1 - | 277 | 16 2 - | | |
| Refreshment-houses - - | England and Ireland :— Keepers of refreshment-houses rated under 30*l.* - - - - 10 6 | 5,881 | 3,250 14 0 | 143 9 0 | 9,633 5 1 |
| | Keepers of refreshment-houses rated at 30*l.* or upwards - - 1 1 - | 5,957 | 6,524 13 11 | | |
| Tobacco and Snuff, Dealers in | - - - - - - - - - - - 5 3 | 327,889 | 88,296 19 6 | 9,019 15 5 | 80,626 - 1 |
| | Occasional licences, not exceeding three days at one time ; per day - - 4 | 26,136 | 792 11 4 | | |
| | Carried forward - - - £. | | 36,015,224 11 5¼ | 31,775,133 15 -¼ | 3,490,080 3 1 |

*Note.*—Under the provisions of the Acts 35 & 36 Vict. c. 94, and 37 & 38 Vict. cc. 49 and 69, Six-day or Early Closing Licenses, authorising the sale of any intoxicating liquors for *consumption on the premises*, are granted at six-seventh parts, and Six-day and Early Closing Licences at five-seventh parts of the above rates.

The numbers of such Licences granted in the year ended 31st March 1900 are included in the "Quantities Taxed."

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## INLAND REVENUE—EXCISE—*continued.*

| Duty, Tax, or Impost. | Rate of Duty, Tax, or Impost. | Quantities or Amounts Taxed. | Gross Receipts derived from each Duty. | Net Receipts (*i.e.*, Gross Receipts after deducting Repayments and Allowances). Exchequer Revenue. | Local Taxation Revenue. |
|---|---|---|---|---|---|
| | | *Number.* | £. s. d. | £. s. d. | £. s. d. |
| **Licence Duties**—*continued.* | | | | | |
| Gun and Game: | Brought forward - - - | - - | 36,015,224 11 5½ | 31,775,133 15 -½ | 3,490,080 2 9 |
| *Gun* - - - - - | Every person who shall use or carry a gun - - - - - £. s. d. - 10 - | 218,954 | 109,978 - - | 7,284 - - | 101,712 - - |
| *Game, to kill* - - - | For the whole year - - - 3 - - | | | | |
| | From 1st August to 31st October - 2 - - | | | | |
| | From 1st November to 31st July - 2 - - | | | | |
| | Occasional licence for continuous period of 14 days - - - 1 - - | 73,893 | 194,887 10 - | | |
| | Gamekeepers: Great Britain - 2 - - | | | | |
| | Gamekeepers: Ireland, whole year 3 - - | | | | |
| | Gamekeepers: Ditto - 1st August to 31st October - 2 - - | | | 12,445 - - | 190,308 10 - |
| | Gamekeepers: Ditto - 1st November to 31st July - 2 - - | | | | |
| *Game, to deal in* - - - | - - - - - - - - - - 2 - - | 4,353 | 8,706 - - | | |
| Establishment Licences: | | | | | |
| *Male Servants* - - - | Great Britain: every male servant - 15 - | 206,455 | 155,098 - - | - - - | 154,927 15 - |
| *Carriages* - - - - | Great Britain:— | | | | |
| | Hackney carriages - - - - 15 - | 126,934 | 94,597 2 6 | | |
| | All other carriages, *i.e.*:— | | | | |
| | With four wheels, and adapted for two or more horses - 2 2 - | 49,283 | 103,349 17 - | | |
| | With four wheels, and adapted for one horse - - - 1 1 - | 74,521 | 77,973 - - | | |
| | With less than four wheels - 15 - | 314,642 | 235,111 2 6 | - - - | 509,376 10 6 |
| | Half the foregoing rates charged on licences taken out for first time between 1st October and 31st December. | | | | |
| *Light Locomotives on Highways liable to duty as Carriages or Hackney Carriages—Additional duty* - | Great Britain:— Exceeding one ton unladen, but not exceeding two tons unladen - - - - 2 2 - | 216 | 453 12 0 | | |
| | Exceeding two tons unladen - 3 3 - | 14 | 46 4 - | | |
| *Armorial Bearings* - - | Great Britain:— If painted on or affixed to a carriage - - - - 2 2 - | 15,220 | 31,962 - - | - - - | 74,995 2 - |
| | If otherwise worn or used - 1 1 - | 41,266 | 43,416 7 - | | |
| Dogs - - - - - - | Great Britain: each dog - - - 7 6 | 1,433,987 | 537,801 12 6 | - - - | 537,517 15 - |
| Auctioneers - - - - | - - - - - - - - - 10 - - | 7,853 | 78,530 - - | 7,764 - - | 80,897 - - |
| Appraisers and House Agents | - - - - - - - - - 2 - - | 5,213 | 10,498 - - | | |
| Hawkers - - - - - | - - - - - - - - - 2 - - | 12,732 | 25,472 - - | 444 - - | 25,008 - - |
| Plate, Dealers in - - | To sell 2 oz. gold, or 30 oz. silver, and upwards - - - - 5 15 - | 4,699 | 27,362 16 3 | 2,962 19 6 | 58,561 14 9 |
| | To sell more than 2 dwts. of gold, or 5 dwts. of silver; and under 2 oz. gold and 30 oz. silver - 2 6 - | 14,354 | 34,282 7 3 | | |
| Pawnbrokers - - - - | - - - - - - - - - 7 10 - | 5,062 | 37,965 - - | 2,670 - - | 35,295 - - |
| Fines, &c. - - - - | Local Taxation Account - - - - - | - - | 6,747 18 10 | - - - | 6,734 11 4 |
| | TOTAL - - - £. | | 37,829,763 1 3½ | 31,808,703 14 6½ | 5,265,414 1 4 |

*Note.*—The amounts produced by surcharges, by licences granted for periods less than a year and by arrears, are appropriated in this account to the respective licences.



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INLAND REVENUE—*continued.*

## ESTATE, &c. DUTIES.

| Duty, Tax, or Impost. | Rate of Duty, Tax, or Impost. | Quantities or Amounts Taxed. | Gross Receipts derived from each Duty. | Net Receipts (*i.e.*, Gross Receipts after deducting Repayments and Allowances). Exchequer Revenue. | Local Taxation Revenue. |
|---|---|---|---|---|---|
| | | Approximate Net Value of Property upon which Duty was Paid. £. | £. s. d. | £. s. d. | £. s. d. |
| Estate Duty under Finance Act, 1894 - - - - | On the principal value of all property, real or personal, settled or not settled, which passed in the case of every person dying after 1st August 1894, at the following graduated rates:— | £. 288,694,000 | 14,469,535 9 1 | 9,865,537 13 11 | (a) 2,674,652 6 11<br>(b) 1,513,581 7 9<br>(c) 264,526 1 2 |
| | Where the principal Value Exceeds £. 100 and does not exceed £. 500 — At the Rate per cent. of £. 1 s. –<br>" 500 " " 1,000 — 2 –<br>" 1,000 " " 10,000 — 3 –<br>" 10,000 " " 25,000 — 4 –<br>" 25,000 " " 50,000 — 4 10<br>" 50,000 " " 75,000 — 5 –<br>" 75,000 " " 100,000 — 5 10<br>" 100,000 " " 150,000 — 6 –<br>" 150,000 " " 250,000 — 6 10<br>" 250,000 " " 500,000 — 7 –<br>" 500,000 " " 1,000,000 — 7 10<br>" 1,000,000 - - - - - - 8 –<br>With an additional 1 per cent. on settled property.<br>All property passing at death (with limited exceptions) is aggregated, and pays a graduated rate of duty on such aggregated value.<br>Small estates not exceeding 300*l.* or 500*l.* gross are liable to 30*s.* or 50*s.* estate duty only.<br>Property not exceeding 1,000*l.* exempted from legacy and succession duties.<br>(For other features, *vide* Finance Acts, 1894 and 1896, &c.) | | | | |
| * Probate or Inventory and Account Duty - - - | *Vide* Parliamentary Paper, 325 of Session 1894 | 3,286,000 | 104,447 13 6 | 47,220 3 6 | (a) 42,970 7 2<br>(c) 4,249 16 4 |
| * Temporary Estate Duty (Personalty) - - - | Where the value of the personalty exceeds 10,000*l.* - - - 1*l.* for each 100*l.* and fraction of 100*l.* - - - | Included in above amount. | 7,379 11 5 | 6,337 4 8 | — |
| | | Gross Amount of Property upon which Duty was Assessed. £. | | | |
| Legacy Duty - - - - | From 1 per cent. to 10 per cent., according to the relationship. (The legacy duty at the rate of 1*l.* per cent. is not payable where probate, &c. duty was paid under the provisions of the Act 44 Vict. c. 12, or where estate duty was paid under the Finance Act of 1894) - - - - - - - - | 74,535,000 | 3,225,220 8 0 | 3,215,227 - 9 | — |
| Succession Duty - - - | From 1 per cent. to 10 per cent., according to the relationship. Additional succession duty at the rate of from ½*l.* to 1½*l.* per cent. also payable in respect of devolution of property prior to 2nd August 1894, but succession duty at the rate of 1 per cent. is not payable where estate duty was paid under the provisions of the Finance Act of 1894 - - - - - - - - - | 20,029,000 | 715,276 11 6 | 704,029 16 4 | — |
| * Temporary Estate Duty (Realty) - - - - | Where the value of the realty exceeds 10,000*l.* 1*l.* for each 100*l.* and fraction of 100*l.* - - - | Included in above amount. | 25,362 17 7 | 25,153 4 9 | — |
| Corporation Duty - - - | 5*l.* per cent. on net annual income or profits accrued in respect of all real or personal property liable to duty - - - - - | 916,165 | 45,808 5 9 | 45,808 5 9 | — |
| | | TOTAL - - - £. | 18,593,030 16 10 | 13,909,313 9 8 | 4,499,979 19 4 |

(*a*) Local Taxation Accounts, England and Scotland. (*b*) Local Taxation Accounts (Agricultural Rates Act). (*c*) Guarantee Fund Account, Ireland.
* On property passing by death of testator, &c., prior to 2nd August 1894.

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INLAND REVENUE—*continued.*

## STAMPS.

| Duty, Tax, or Impost. | Rate of Duty, Tax, or Impost. | Quantities or Amounts Taxed. | Gross Receipts derived from each Duty. | Net Receipts (*i.e.*, Gross Receipts after deducting Repayments and Allowances). Exchequer Revenue. |
|---|---|---|---|---|
| | | | £. s. d. | £. s. d. |
| Deeds and other Instruments not otherwise enumerated - - | Various rates of duty - - - - | - - | 4,282,475 8 0 | 4,265,459 12 6 |
| Ditto - Penalties - | - - - - - - - - - - | - - | 9,682 9 6 | 7,802 5 - |
| Securities (Bonds) to Bearer - - - | 1*s.* for every 10*l.* or for any fractional part of 10*l.* of the money thereby secured - | - - | 305,284 - - | 305,284 - - |
| Substituted Securities - | 6*d.* for every 20*l.* or fractional part thereof - | | | |
| Joint Stock Companies' Capital. | *5*s.* for every 100*l.* or fraction of 100*l.* on the nominal capital to be raised by shares of any company to be registered with limited liability - - - - - - | - - | 582,799 9 - | 581,327 12 - |
| Contract Notes (Brokers') above 1*d.* | On sale or purchase of any stock or marketable security of value of 100*l.* or upwards, duty of 1*s.* - - - - - - - | - - | 190,654 2 - | 190,654 2 - |
| Loan Capital Duty - - | On any loan capital by any authority, 2*s.* 6*d.* per cent. in United Kingdom - - - | — | 11,329 - - | 11,329 - - |
| Foreign Certificates to Bearer - - - | 3*d.* for every 25*l.* of the nominal value of the share or stock - - - - - | — | 52,803 - - | 52,803 - - |
| †Share-Warrants to Bearer - - - | 1*s.* for every 10*l.* of the nominal value of stock of foreign or colonial companies (Act of 1899) on registered and un-registered companies. Duty equal to three times amount of *ad valorem* stamp duty which would be chargeable on a deed of transfer (30*s.* per cent.) - - - - | — | †34,742 - - | †34,742 - - |
| Bills of Exchange - - | From 1*d.* to 1*s.* for any sum not exceeding 100*l.*, then for every 100*l.* or part thereof, 1*s.* Also duty of 6*d.* per cent. under Finance Act, 1899 - - - - - | *Nos.* 7,415,114 | 711,739 7 2 | 704,023 - 8 |
| Bankers' Notes - - | Not exceeding 1*l.*, 5*d.*; exceeding 1*l.* and not exceeding 100*l.*, from 10*d.* to 8*s.* 6*d.*, for payment of money to bearer on demand. | — | 18 15 - | 18 15 - |
| Composition for Duties on Bankers' Bills and Notes. | Bank of England, 3,500*l.* on each 1,000,000*l.* of bills in circulation; Bank of Ireland, special composition; other bankers, 3*s.* 6*d.* per 100*l.* of bills, &c. (half-yearly), but Scotch banks pay on notes at rates of 4*s.* 2*d.* per 100*l.* - - - - - - | - - | 125,055 10 5 | 125,055 10 5 |
| Cards - - - - | For every pack of playing cards made for sale or use in the United Kingdom, 3*d.* - | 1,849,113 | 23,113 18 3 | 23,109 18 6 |
| Licences and Certificates | Solicitors, &c.; London, Edinburgh, and Dublin, 9*l.* yearly; elsewhere, 6*l.* yearly. Half only for the first three years of being in practice - - - - - - - | 20,611 | 137,116 2 - | 137,077 2 - |
| | Bankers, 30*l.* yearly in respect of each place of issue - - - - - - - - | 959 | 29,250 - - | 29,250 - - |
| | Conveyancers; London and Dublin, 9*l.* yearly; elsewhere, 6*l.* yearly. Half only for the first three years of being in practice | 3 | 21 - - | 21 - - |
| | Habitual drunkards' retreats, 5*l.* and upwards - - - - - - - - | 13 | 112 - - | 112 - - |
| | Alkali and other works, 5*l.* and 3*l.* - - | 1,201 | 3,807 - - | 3,807 - - |
| Life Insurances - - | Up to 10*l.*, 1*d.*; above 10*l.* and up to 25*l.*, 3*d.*; above 25*l.* and up to 500*l.*, 6*d.* for every 50*l.*; above 500*l.* and up to 1,000*l.*, 1*s.* for every 100*l.*; above 1,000*l.*, 10*s.* for every 1,000*l.* and fractional part of 1,000*l.* - | - - | 65,858 14 9 | 65,262 11 10 |
| | Accidental death policies, 1*d.* - - - | | | |
| Marine Insurances - | For every 100*l.* or fraction of 100*l.* insured; upon any voyage, 3*d.*; for time not exceeding six months, 3*d.*; not exceeding twelve months, 6*d.*; on policies with premiums under 2*s.* 6*d.* per cent., 1*d.* - | - - | 172,314 12 5 | 172,199 19 2 |
| Medicines, Patent - - | Rates varying according to the price of the medicine, viz.:— *s.* *d.* — 1½ - - - 29,569,576; — 3 - - - 5,866,138; — 6 - - - 943,080; 1 — - - - 99,179; 2 — - - - 4,277; 3 — - - - 11,180 | 36,493,430 | 288,910 14 2½ | 288,827 8 1½ |
| Receipts, Drafts, and other Documents. | One penny - - - - - - - | 344,990,279 | 1,437,317 8 - | 1,431,305 10 4 |
| | | TOTAL - - - £. | 8,464,404 11 5½ | 8,429,471 7 6½ |

* This rate took effect from 20 July 1899 (prior rate 2*s.*)
† The produce of this duty was shown under "Deeds, &c." prior to the Finance Act of 1899 coming into force.



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INLAND REVENUE—*continued.*

## TAXES.

| Duty, Tax, or Impost. | Rate of Duty, Tax, or Impost. | Quantities Taxed. | Gross Amount of Revenue received. | Net Receipts (*i.e.*, Gross Receipts after deducting Repayments and Allowances). Exchequer Revenue. |
|---|---|---|---|---|
| | | | £. s. d. | £. s. d. |
| LAND TAX: On Lands and Tenements | Various: not exceeding 1*s.* in the £. under Section 31 of Finance Act, 1896, to produce the quota payable by each parish under the provisions of the Acts 38 Geo. 3, c. 5, and c. 60, after allowing for concessions under sec. 12 (1) of Finance Act, 1898 - - - - | - - | 855,350 7 6¼ | 739,493 4 6¼ |
| | | Annual Value, 1898-99. £. | | |
| INHABITED HOUSE DUTY - - - | Shops and warehouses - {2*d.*, 4*d.*, and 6*d.* in the £.} | 14,716,603 | 1,699,282 7 6¾ | 1,698,523 - 8½ |
| | Beer-houses, hotels, inns, and coffee-houses - - - {2*d.*, 4*d.*, and 6*d.* in the £.} | 8,222,077 | | |
| | Farmhouses - - - {2*d.*, 4*d.*, and 6*d.* in the £.} | 816,263 | | |
| | Lodging-houses - - - {2*d.*, 4*d.*, and 6*d.* in the £.} | 1,322,041 | | |
| | Dwelling-houses - - - {3*d.*, 6*d.*, and 9*d.* in the £.} | 53,283,961 | | |
| | | Rate of Tax on Incomes exceeding £.160 a Year, Year 1899-1900.† | Net Amount of Property and Income Assessed, Year 1898-99. | |
| INCOME TAX: | | | £. | |
| Schedule (A.) - - | In respect of lands, tenements, &c. (Deductions allowed to extent of one-eighth on lands and one-sixth on houses. *Vide* Finance Act, 1894.) | 8*d.* in the £. | 170,276,982 | 19,885,197 19 9 / 18,867,335 14 7½ |
| Schedule (B.) - - | In respect of the occupation of lands, &c. - - - - - | 8*d.** „ | 6,159,269 | |
| Schedule (C.) - - | In respect of annuities, dividends, &c. - - - - - - - | 8*d.* „ | 39,409,184 | |
| Schedule (D.) - - | In respect of professions, trades, employments, railways, mines, ironworks, &c. - - - | 8*d.* „ | 351,132,745 | |
| Schedule (E.) - - | In respect of salaries, public offices, &c. - - - - - - - | 8*d.* „ | 43,839,490 | |
| | | TOTAL - - - £. | | 22,439,830 14 10¼ / 21,305,351 19 10¼ |

*Note.*—The amounts given as the "Quantities Taxed" to Inhabited House Duty and Income Tax are in respect of the assessments for the year ended 5th April 1899 being the last year ascertained.

* On one-third of the annual value of lands, &c., and on the full value of nurseries and market gardens.

† Abatements are allowed prior to taxation as under stated, viz.:—

160*l.* on incomes not exceeding 400*l.*
150*l.* „ exceeding 400*l.* and not exceeding 500*l.*
120*l.* „ „ 500*l.* „ „ 600*l.*
70*l.* „ „ 600*l.* „ „ 700*l.*

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## INLAND REVENUE—*continued.*

### AGGREGATE AMOUNT of REVENUE of the INLAND REVENUE DEPARTMENT.

| Year ended 31st March. | EXCISE. Gross Amount of Revenue Received. | EXCISE. Net Produce, after deducting Repayments and Allowances. | ESTATE, &c. DUTIES. Gross Amount of Revenue Received. | ESTATE, &c. DUTIES. Net Produce, after deducting Repayments and Allowances. | STAMPS. Gross Amount of Revenue Received. | STAMPS. Net Produce, after deducting Repayments and Allowances. | TAXES. Gross Amount of Revenue Received. | TAXES. Net Produce, after deducting Repayments and Allowances. | INLAND REVENUE. Gross Amount of Revenue Received. | INLAND REVENUE. Net Produce, after deducting Repayments and Allowances. | INLAND REVENUE. Charges of Collection. * | INLAND REVENUE. Net Produce, after deducting the Charges of Collection. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| 1891 | 25,512,548 A | 24,723,917 A | 7,641,094 A | 7,484,642 A | 5,965,786 | 5,929,189 | 16,133,066 | 15,696,461 | 55,252,495 A | 53,834,210 A | 1,875,355 | 58,827,073 |
| | 4,464,509 B | 4,454,550 B | 2,413,668 B | 2,413,668 B | — | — | — | — | 6,878,177 B | 6,868,218 B | | |
| 1892 | 26,303,551 A | 25,717,425 A | 8,441,676 A | 8,281,849 A | 5,476,527 | 5,448,334 | 16,841,644 | 16,334,201 | 57,063,398 A | 55,781,807 A | 1,926,561 | 61,238,703 |
| | 4,580,491 B | 4,572,268 B | 2,641,750 B | 2,641,750 B | — | — | — | — | 7,222,240 B | 7,214,017 B | | |
| | — | — | 169,437 C | 169,437 C | — | — | — | — | 169,438 C | 169,438 C | | |
| 1893 | 25,876,703 A | 25,283,134 A | 8,553,431 A | 8,387,848 A | 5,714,620 | 5,400,535 | 16,384,633 | 15,875,800 | 56,529,387 A | 54,947,317 A | 1,939,876 | 59,999,405 |
| | 4,601,829 B | 4,593,934 B | 2,182,207 B | 2,182,207 B | — | — | — | — | 6,784,036 B | 6,776,141 B | | |
| | — | — | 215,823 C | 215,823 C | — | — | — | — | 215,823 C | 215,823 C | | |
| 1894 | 25,848,749 A | 25,246,861 A | 7,795,015 A | 7,616,632 A | 5,230,722 | 5,167,001 | 18,335,926 | 17,786,101 | 57,210,412 A | 55,816,595 A | 1,982,804 | 60,852,458 |
| | 4,670,723 B | 4,655,608 B | 2,150,384 B | 2,150,384 B | — | — | — | — | 6,821,107 B | 6,805,992 B | | |
| | — | — | 212,675 C | 212,675 C | — | — | — | — | 212,675 C | 212,675 C | | |
| 1895 | 26,484,107 A | 25,875,626 A | 8,923,590 A | 8,754,343 A | 5,807,521 | 5,833,341 | 18,840,803 | 18,133,440 | 60,146,021 A | 58,596,750 A | 1,986,721 | 63,388,856 |
| | 4,648,275 B | 4,638,785 B | 1,947,439 B | 1,947,439 B | — | — | — | — | 6,595,713 B | 6,586,223 B | | |
| | — | — | 192,603 C | 192,603 C | — | — | — | — | 192,604 C | 192,604 C | | |
| 1896 | 27,480,286 A | 26,826,755 A | 11,761,030 A | 11,639,000 A | 7,371,572 | 7,339,231 | 19,338,861 | 18,490,593 | 65,951,749 A | 64,296,479 A | 2,018,160 | 69,495,497 |
| | 4,777,332 B | 4,768,470 B | 2,228,324 B | 2,228,324 B | — | — | — | — | 7,005,656 B | 6,996,794 B | | |
| | — | — | 220,384 C | 220,384 C | — | — | — | — | 220,384 C | 220,384 C | | |
| 1897 | 28,100,954 A | 27,435,097 A | 10,860,829 A | 10,741,379 A | 7,336,855 | 7,311,446 | 20,284,890 | 19,331,219 | 66,583,528 A | 64,819,141 A | 2,044,952 | 70,769,210 |
| | 4,867,322 B | 4,858,126 B | 2,929,544 B | 2,929,544 B | — | — | — | — | 7,796,866 B | 7,787,670 B | | |
| | — | — | 207,351 C | 207,351 C | — | — | — | — | 207,351 C | 207,351 C | | |
| 1898 | 28,988,405 A | 28,323,142 A | 11,340,852 A | 11,185,998 A | 7,625,267 | 7,598,245 | 20,632,963 | 19,660,995 | 68,587,487 A | 66,768,380 A | 2,068,567 | 73,917,554 |
| | 4,963,429 B | 4,954,549 B | 4,029,480 B | 4,029,480 B | — | — | — | — | 8,992,909 B | 8,984,029 B | | |
| | — | — | 233,712 C | 233,712 C | — | — | — | — | 233,712 C | 233,712 C | | |
| 1899 | 30,003,902 A | 29,310,938 A | 11,674,375 A | 11,486,818 A | 7,729,205 | 7,704,920 | 21,408,641 | 20,424,649 | 70,816,123 A | 68,927,325 A | 2,139,421 | 76,138,206 |
| | 5,125,968 B | 5,104,542 B | 4,006,869 B | 4,006,869 B | — | — | — | — | 9,132,837 B | 9,111,411 B | | |
| | — | — | 238,891 C | 238,891 C | — | — | — | — | 238,891 C | 238,891 C | | |
| 1900 | 32,553,435 A | 31,808,704 A | 14,093 051 A | 13,909,313 A | 8,464,404 | 8,429,471 | 22,439,831 | 21,305,352 | 77,550,721 A | 75,452,840 A | 2,115,000 | 83,103,234 |
| | 5,276,328 B | 5,265,414 B | 4,231,204 B | 4,231,204 B | — | — | — | — | 9,507,532 B | 9,496,618 B | | |
| | — | — | 268,776 C | 268,776 C | — | — | — | — | 268,776 C | 268,776 C | | |

* *Notes.*—1. These charges are inclusive of the cost of Superannuations and Compensations; of Stationery, Books, &c., supplied by the Stationery Office; of expenses incurred by the Office of Works for Buildings and Repairs, Furniture, Fittings, and Coals; also of the Payments or Contributions in lieu of Rates made by the Treasury, and the cost that would have been incurred for the Postage of Official Correspondence to and from the Chief Offices in London, Edinburgh, and Dublin, if payment had been made to the Post Office for such service. They also include the cost of Collecting, on behalf of the Customs, the Duty on the delivery for Home Consumption of Foreign Spirits and Wines and Dry Goods deposited in Excise Warehouses, under the provisions of the Act 44 & 45 Vict. c. 12. The net amount of such Duty collected by the Inland Revenue in the Year ended 31st March 1900 was 2,586,632*l.*

2. The Charges of Collection in each of the separate branches of Inland Revenue cannot be distinguished.

3. The figures in this column have been revised, and therefore differ slightly from those shown in previous Returns.

A. Imperial Revenue. B. Revenue allocated to "Local Taxation Accounts." C. Revenue allocated to "Guarantee Fund (Ireland)."

Inland Revenue,
July 1900.

*Charles Turner,*
Accountant and Comptroller General.

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# POST OFFICE.

| Name of Tax or Impost. | Rate of Tax or Impost. | Total Gross Sum Produced. |
|---|---|---|
| | | £. s. d. |
| Postage - - - | The Rates of Postage vary according to the weight of the letters, or book packets, or parcels conveyed. They also vary according to whether they are classed as Home, Foreign, or Colonial, and whether they are sent prepaid, or unpaid, or insufficiently paid. | 14,481,871 - - |

**Commission on Money Orders - - -**

| | For Sums not exceeding £. 1. | For Sums above £. 1, and not exceeding £. 3. | For Sums above £. 3, and not exceeding £. 10. | Not exceeding £. 2. | Above £. 2, and not exceeding £. 6. | Above £. 6, and not exceeding £. 10. |
|---|---|---|---|---|---|---|
| | | | | s. d. | s. d. | s. d. |
| Inland Rates - - - - - - - - - - - - - - - - - - - - | 2d. | 3d. | 4d. | — | — | — |
| Foreign and Colonial Rates - - - - - - - - - - - - - - - - - - | - - | - - | - - | - 6 | 1 - | 1 6 |

132,708 - -

**Poundage on Postal Orders.**

Rates - - - - -

| Value of each Class of Order. | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1s. | 1s. 6d. | 2s. | 2s. 6d. | 3s. | 3s. 6d. | 4s. | 4s. 6d. | 5s. | 7s. 6d. | 10s. | 10s. 6d. | 15s. | 20s. |
| ½d. | | 1d. | | | | | | | | | | 1½d. | |

After the expiration of three months from the last day of the month of issue Postal Orders will be payable only on payment of a commission equal to the amount of the original poundage, with the addition (if more than three months have elapsed since the said expiration) of the amount of the original poundage for every further period of three months which has so elapsed, and for every portion of any such period of three months over and above every complete period.

343,737 - -

£. 14,958,316 - -

## TELEGRAPH SERVICE.

**Charges for Telegrams**

Inland Telegrams - - -

The charges for transmission of Telegrams throughout the United Kingdom are fixed, by the 2nd section of the Telegraph Act, 1885, at an uniform rate not exceeding 6*d.* for the first 12 words of each Message (counting as part of such 12 words the Names and Addresses of the Sender and Addressee of the Telegram), and not exceeding ½*d.* for each additional word.

Foreign Telegrams - - -

The Rates charged for Foreign Telegrams vary according to the arrangements existing between the Post Office Department and the respective Foreign Administrations and Cable Companies.

Press Telegrams and Special Wires - - - - -

The 16th section of the Telegraph Act, 1868, enacts that the charges for Press Telegrams shall not exceed 1*s.* for every 100 words transmitted between the hours of 6 p.m. and 9 a.m., and that they shall not exceed 1*s.* for every 75 words transmitted between the hours of 9 a.m. and 6 p.m. to a single address, with an additional 2*d.* for every 100 words, or every 75 words, as the case may be, of the same telegraphic communication to every additional address; and that a sum not exceeding 500*l.* per annum may be charged to a Newspaper Proprietor, or other occupier, for the use of a special wire during such 12 hours in the day as may be agreed upon.

Private Wires - - -

Private and Exchange Wires, with the necessary Instruments, are supplied and maintained at Annual Rates, which vary according to the length of the wire, and other circumstances.

3,917,748 - -

Telephone Trunk Line Conversations - - - -

The charges for inter-town communications over the Government Trunk Telephone Lines are at the following rates:

| Distance between towns not exceeding | 25 miles. | 50 miles. | 75 miles. | 100 miles. | For every additional 40 miles or fractions thereof. |
|---|---|---|---|---|---|
| | | | | s. d. | |
| Rates - - - - - - - - - - - - - | 3*d.* | 6*d.* | 9*d.* | 1 - | 6*d.* |

£. 3,917,748 - -

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POST OFFICE—*continued.*

## AGGREGATE AMOUNT of REVENUE of the POST OFFICE and TELEGRAPH SERVICE in the Years ended 31st March 1891 to 1900, inclusive.

| Years ended 31st March | POST OFFICE. | | | | | | | | | | TELEGRAPHS. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Postage. | | Commission on Money Orders. | | Poundage and Commission on Postal Orders. | | Gross Sum Produced. | Produce, after deducting Repayments. | Charges of Collection (including Packet Service). (b) | Net Produce, after deducting Charges of Collection. | Gross Sum Produced. (c) | Produce, after deducting Repayments. | Charges of Collection. (d) | Net Produce, after deducting Charges of Collection. |
| | Gross Sum Produced. (a) | Produce, after deducting Repayments. | Gross Sum Produced. | Produce, after deducting Repayments. | Gross Sum Produced. | Produce, after deducting Repayments. | | | | | | | | |
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| 1891 - - | 10,941,282 | 9,692,687 | 129,425 | 129,425 | 212,728 | 212,728 | 11,283,435 | 10,034,840 | 6,648,409 | 3,386,431 | 2,790,259<br>36,380 | 2,430,959 | 2,350,628 | 80,331 |
| 1892 - - | 11,458,098 | 10,037,542 | 130,231 | 130,231 | 228,936 | 228,936 | 11,817,265 | 10,396,709 | 7,112,514 | 3,284,195 | 2,842,757<br>35,589 | 2,519,686 | 2,592,013 | *Deficit*, 72,327 |
| 1893 - - | 11,541,235 | 10,186,769 | 131,184 | 131,184 | 242,096 | 242,096 | 11,914,515 | 10,560,049 | 7,499,427 | 3,060,622 | 2,835,721<br>39,521 | 2,526,312 | 2,737,578 | *Deficit*, 211,266 |
| 1894 - - | 11,698,167 | 10,315,718 | 131,593 | 131,593 | 246,916 | 246,916 | 12,076,676 | 10,694,227 | 7,719,732 | 2,974,495 | 2,891,327<br>44,942 | 2,579,206 | 2,803,547 | *Deficit*, 224,341 |
| 1895 - - | 12,050,917 | 10,590,693 | 131,772 | 131,772 | 260,778 | 260,778 | 12,443,467 | 10,983,243 | 7,959,217 | 3,024,026 | 2,959,019<br>47,429 | 2,646,414 | 2,720,954 | *Deficit*, 74,540 |
| 1896 - - | 12,793,151 | 11,306,187 | 134,404 | 134,404 | 274,930 | 274,930 | 13,202,485 | 11,715,521 | 8,061,767 | 3,653,754 | 3,261,111<br>44,045 | 2,879,794 | 2,884,601 | *Deficit*, 4,807 |
| 1897 - - | 13,154,813 | 11,641,265 | 134,776 | 134,776 | 287,499 | 287,499 | 13,577,088 | 12,063,540 | 8,203,636 | 3,859,904 | 3,287,611<br>44,904 | 2,967,353 | 3,096,561 | *Deficit*, 129,208 |
| 1898 - - | 13,537,838 | 11,949,875 | 124,264 | 124,264 | 303,928 | 303,928 | 13,966,030 | 12,378,067 | 8,600,091 | 3,777,976 | 3,436,463<br>41,371 | 3,071,723 | 3,318,113 | *Deficit*, 246,390 |
| 1899 - - | 14,177,988 | 12,554,438 | 128,408 | 128,408 | 323,130 | 323,130 | 14,629,526 | 13,005,976 | 9,242,154 | 3,763,822 | 3,608,422<br>55,749 | 3,260,145 | 3,564,361 | *Deficit*, 304,216 |
| 1900 - - | *14,481,871 | 12,871,594 | 132,708 | 132,708 | 343,737 | 343,737 | 14,958,316 | 13,348,039 | 9,649,595 | 3,698,444 | 3,847,002<br>70,746 | 3,460,492 | 3,774,515 | *Deficit*, 314,023 |

### POST OFFICE SERVICE.

(*a*) The Postage chargeable on Public Departments has not been paid to the Post Office since the beginning of 1868, but it is included in this Return as though it had been so paid.

(*b*) The Cost of Collection includes the sums chargeable for Superannuations and Compensations, also the Expenditure of the Treasury for Rates, and the Expenditure of the Office of Works and the Stationery Office incurred on account of the Post Office. The cost of the manufacture of Postage Stamps was first included in this Return in the year 1883–84, the amount having previously been included in the Return of the Inland Revenue Department. The cost of collecting the Commission on Money Orders is not stated separately, as it could only have been estimated.

| | |
|---|---|
| * Gross Revenue, as per Finance Accounts - - - - - - - - - - - - - | £. 14,802,297 |
| *Add*,—Postage chargeable on Public Departments - - - - - - - - | 156,019 |
| | £. 14,958,316 |
| *Less*,—Commission on Money Orders, and Poundage and Commission on Postal Orders | 476,445 |
| | £. 14,481,871 |

### TELEGRAPH SERVICE.

(*c*) These Totals include the amount collected for Cable Companies, &c. They also include the value of the work done for other Government Departments but not paid for, which is shown separately and bracketed with the Gross Produce.

(*d*) The Charges of Collection include the Expenditure incurred by the Office of Works in England, the Office of Public Buildings in Ireland, the Stationery Office, and the Treasury, in respect of the Telegraph Service. The Treasury Expenditure herein included is for Rates on Government Property.

July 1900.

*James J. Cardin*,
Comptroller and Accountant General.

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# AGGREGATE AMOUNT OF REVENUE.

| HEAD OF REVENUE. | 1890-91. Aggregate Gross Receipts. | 1890-91. Repayments and Allowances. | 1890-91. Aggregate Net Receipts. | 1890-91. Charges of Collection.* | 1890-91. Net Produce, after deducting Charges of Collection (including Local Taxation Produce). | 1891-92. Aggregate Gross Receipts. | 1891-92. Repayments and Allowances. | 1891-92. Aggregate Net Receipts. | 1891-92. Charges of Collection.* | 1891-92. Net Produce, after deducting Charges of Collection. |
|---|---|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| CUSTOMS - Imperial | 19,680,752 | 201,281 | 19,479,471 | 926,215 | 18,827,692 | 20,018,204 | 189,895 | 19,828,309 | 927,631 | 19,189,371 |
| CUSTOMS - Assigned for Local purposes | 205,657 | — | 205,657 | | | 214,110 | — | 214,110 | | |
| CUSTOMS - Due to Isle of Man | 68,779 | — | 68,779 | | | 74,583 | — | 74,583 | | |
| INLAND REVENUE: | | | | | | | | | | |
| EXCISE - Imperial | 25,512,548 | 788,630 | 24,723,918 | 1,875,355 | 58,827,073 | 26,303,551 | 586,126 | 25,717,425 | 1,926,561 | 61,238,703 |
| EXCISE - Assigned for Local purposes | 4,464,509 | 9,959 | 4,454,550 | | | 4,580,491 | 8,223 | 4,572,268 | | |
| ESTATE, &c., DUTIES - Imperial | 7,641,094 | 156,452 | 7,484,642 | | | 8,441,676 | 159,827 | 8,281,849 | | |
| ESTATE, &c., DUTIES - Assigned for Local purposes | 2,413,668 | — | 2,413,668 | | | 2,811,187 | — | 2,811,187 | | |
| STAMPS | 5,965,786 | 36,597 | 5,929,189 | | | 5,476,527 | 28,193 | 5,448,334 | | |
| LAND TAX | 1,047,417 | 21,652 | 1,025,765 | | | 1,059,952 | 21,615 | 1,038,337 | | |
| INHABITED HOUSE DUTY | 1,527,569 | 806 | 1,526,763 | | | 1,444,130 | 1,282 | 1,442,848 | | |
| INCOME TAX | 13,558,080 | 414,147 | 13,143,933 | | | 14,337,562 | 484,546 | 13,853,016 | | |
| TOTAL INLAND REVENUE - Imperial | 55,252,494 | 1,418,284 | 53,834,210 | 1,875,355 | 58,827,073 | 57,063,398 | 1,281,589 | 55,781,809 | 1,926,561 | 61,238,703 |
| TOTAL INLAND REVENUE - Assigned for Local purposes | 6,878,177 | 9,959 | 6,868,218 | | | 7,391,678 | 8,223 | 7,383,455 | | |
| POST OFFICE AND TELEGRAPH SERVICE | 14,110,074 | 1,644,275 | 12,465,799 | 8,999,037 | 3,466,762 | 14,695,611 | 1,779,216 | 12,916,395 | 9,704,527 | 3,211,868 |
| TOTAL - Imperial Revenue | 89,043,320 | 3,263,840 | 85,779,480 | 11,800,607 | 81,121,527 | 91,777,213 | 3,250,700 | 88,526,513 | 12,558,719 | 83,630,942 |
| TOTAL - Revenue assigned for Local purposes | 7,083,834 | 9,959 | 7,073,875 | | | 7,605,788 | 8,223 | 7,597,565 | | |
| TOTAL - Revenue due to Isle of Man | 68,779 | — | 68,779 | | | 74,583 | — | 74,583 | | |

* *See* Notes, pages 5, 13, and 15.

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## AGGREGATE AMOUNT OF REVENUE—*continued.*

| HEAD OF REVENUE. | 1892–93. Aggregate Gross Receipts. | 1892–93. Repayments and Allowances. | 1892–93. Aggregate Net Receipts. | 1892–93. Charges of Collection.* | 1892–93. Net Produce, after deducting Charges of Collection. | 1893–94. Aggregate Gross Receipts. | 1893–94. Repayments and Allowances. | 1893–94. Aggregate Net Receipts. | 1893–94. Charges of Collection.* | 1893–94. Net Produce, after deducting Charges of Collection. |
|---|---|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| CUSTOMS - Imperial - - - - - - | 19,810,387 | 191,096 | 19,619,291 | 926,239 | 18,965,704 | 19,888,211 | 189,513 | 19,698,698 | 934,120 | 19,040,481 |
| CUSTOMS - Assigned for Local purposes - - | 197,700 | — | 197,700 | | | 199,795 | — | 199,795 | | |
| CUSTOMS - Due to Isle of Man - - - - | 74,952 | — | 74,952 | | | 76,108 | — | 76,108 | | |
| INLAND REVENUE: | | | | | | | | | | |
| EXCISE - Imperial - - - - - - - | 25,876,703 | 593,569 | 25,283,134 | 1,939,876 | 59,999,405 | 25,848,749 | 601,888 | 25,246,861 | 1,982,804 | 60,852,458 |
| EXCISE - Assigned for Local purposes - - | 4,601,829 | 7,895 | 4,593,934 | | | 4,670,723 | 15,115 | 4,655,608 | | |
| ESTATE, &c., DUTIES - Imperial - - - - - - - | 8,553,431 | 165,583 | 8,387,848 | | | 7,795,015 | 178,383 | 7,616,632 | | |
| ESTATE, &c., DUTIES - Assigned for Local purposes - - | 2,398,030 | — | 2,398,030 | | | 2,363,059 | — | 2,363,059 | | |
| STAMPS - - - - - - - - - - - | 5,714,620 | 314,085 | 5,400,535 | | | 5,230,722 | 63,721 | 5,167,001 | | |
| LAND TAX - - - - - - - - - - | 1,047,036 | 22,323 | 1,024,713 | | | 1,026,886 | 23,775 | 1,003,111 | | |
| INHABITED HOUSE DUTY - - - - - - | 1,412,485 | 974 | 1,411,511 | | | 1,441,319 | 692 | 1,440,627 | | |
| INCOME TAX - - - - - - - - - - | 13,925,112 | 485,536 | 13,439,576 | | | 15,867,721 | 525,358 | 15,342,363 | | |
| TOTAL INLAND REVENUE - Imperial - - - - - - - | 56,529,387 | 1,582,070 | 54,947,317 | 1,939,876 | 59,999,405 | 57,210,412 | 1,393,817 | 55,816,595 | 1,982,804 | 60,852,458 |
| TOTAL INLAND REVENUE - Assigned for Local purposes - - | 6,999,859 | 7,895 | 6,991,964 | | | 7,033,782 | 15,115 | 7,018,667 | | |
| POST OFFICE AND TELEGRAPH SERVICE - - | 14,789,757 | 1,703,396 | 13,086,361 | 10,237,005 | 2,849,356 | 15,012,945 | 1,739,512 | 13,273,433 | 10,523,279 | 2,750,154 |
| GRAND TOTAL - Imperial Revenue - - - - - | 91,129,531 | 3,476,562 | 87,652,969 | 13,103,120 | 81,814,465 | 92,111,568 | 3,322,842 | 88,788,726 | 13,440,203 | 82,643,093 |
| GRAND TOTAL - Revenue assigned for Local purposes | 7,197,559 | 7,895 | 7,189,664 | | | 7,233,577 | 15,115 | 7,218,462 | | |
| GRAND TOTAL - Revenue due to Isle of Man - - | 74,952 | — | 74,952 | | | 76,108 | — | 76,108 | | |

* *See* Notes, pages 5, 13, and 15.



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## AGGREGATE AMOUNT OF REVENUE—*continued.*

| HEAD OF REVENUE. | 1894–95. Aggregate Gross Receipts. | 1894–95. Repayments and Allowances. | 1894–95. Aggregate Net Receipts. | 1894–95. Charges of Collection.* | 1894–95. Net Produce, after deducting Charges of Collection. | 1895–96. Aggregate Gross Receipts. | 1895–96. Repayments and Allowances. | 1895–96. Aggregate Net Receipts. | 1895–96. Charges of Collection.* | 1895–96. Net Produce, after deducting Charges of Collection. |
|---|---|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| CUSTOMS - Imperial | 20,330,987 | 192,039 | 20,138,948 | 928,375 | 19,479,615 | 20,960,514 | 198,100 | 20,762,414 | 933,229 | 20,108,413 |
| CUSTOMS - Assigned for Local purposes | 194,415 | — | 194,415 | | | 202,885 | — | 202,885 | | |
| CUSTOMS - Due to Isle of Man | 74,627 | — | 74,627 | | | 76,343 | — | 76,343 | | |
| INLAND REVENUE: | | | | | | | | | | |
| EXCISE - Imperial | 26,484,107 | 608,481 | 25,875,626 | 1,986,721 | 63,388,856 | 27,480,286 | 653,531 | 26,826,755 | 2,018,160 | 69,495,497 |
| EXCISE - Assigned for Local purposes | 4,648,275 | 9,490 | 4,638,785 | | | 4,777,332 | 8,862 | 4,768,470 | | |
| ESTATE, &c., DUTIES - Imperial | 8,923,590 | 169,247 | 8,754,343 | | | 11,761,030 | 121,130 | 11,639,900 | | |
| ESTATE, &c., DUTIES - Assigned for Local purposes | 2,140,042 | — | 2,140,042 | | | 2,448,708 | — | 2,448,708 | | |
| STAMPS | 5,897,521 | 64,180 | 5,833,341 | | | 7,371,572 | 32,341 | 7,339,231 | | |
| LAND TAX | 1,042,403 | 20,698 | 1,021,705 | | | 1,043,765 | 22,964 | 1,020,801 | | |
| INHABITED HOUSE DUTY | 1,463,191 | 818 | 1,462,373 | | | 1,488,917 | 1,969 | 1,486,948 | | |
| INCOME TAX | 16,335,209 | 685,847 | 15,649,362 | | | 16,806,179 | 823,335 | 15,982,844 | | |
| TOTAL INLAND REVENUE - Imperial | 60,146,021 | 1,549,271 | 58,596,750 | 1,986,721 | 63,388,856 | 65,951,749 | 1,655,270 | 64,296,479 | 2,018,160 | 69,495,497 |
| TOTAL INLAND REVENUE - Assigned for Local purposes | 6,788,317 | 9,490 | 6,778,827 | | | 7,226,040 | 8,862 | 7,217,178 | | |
| POST OFFICE AND TELEGRAPH SERVICE | 15,449,915 | 1,820,258 | 13,629,657 | 10,680,171 | 2,949,486 | 16,507,641 | 1,912,326 | 14,595,315 | 10,946,368 | 3,648,947 |
| GRAND TOTAL - Imperial Revenue | 95,926,923 | 3,561,568 | 92,365,355 | 13,595,267 | 85,817,957 | 103,419,904 | 3,765,696 | 99,654,208 | 13,897,757 | 93,252,857 |
| GRAND TOTAL - Revenue assigned for Local purposes | 6,982,732 | 9,490 | 6,973,242 | | | 7,428,925 | 8,862 | 7,420,063 | | |
| GRAND TOTAL - Revenue due to Isle of Man | 74,627 | — | 74,627 | | | 76,343 | — | 76,343 | | |

* *See* Notes, pages 5, 13, and 15.

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## AGGREGATE AMOUNT OF REVENUE—*continued.*

| HEAD OF REVENUE. | 1896–97. Aggregate Gross Receipts. | 1896–97. Repayments and Allowances. | 1896–97. Aggregate Net Receipts. | 1896–97. Charges of Collection.* | 1896–97. Net Produce, after deducting Charges of Collection. | 1897–98. Aggregate Gross Receipts. | 1897–98. Repayments and Allowances. | 1897–98. Aggregate Net Receipts. | 1897–98. Charges of Collection.* | 1897–98. Net Produce, after deducting Charges of Collection. |
|---|---|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| CUSTOMS - Imperial | 21,487,333 | 221,202 | 21,266,131 | 934,399 | 20,622,061 | 22,032,720 | 240,470 | 21,792,250 | 925,576 | 21,155,836 |
| CUSTOMS - Assigned for Local purposes | 209,238 | — | 209,238 | | | 208,427 | — | 208,427 | | |
| CUSTOMS - Due to Isle of Man | 81,091 | — | 81,091 | | | 80,735 | — | 80,735 | | |
| INLAND REVENUE: | | | | | | | | | | |
| EXCISE - Imperial | 28,100,954 | 665,857 | 27,435,097 | 2,044,952 | 70,769,210 | 28,988,405 | 665,263 | 28,323,142 | 2,068,567 | 73,917,554 |
| EXCISE - Assigned for Local purposes | 4,867,322 | 9,196 | 4,858,126 | | | 4,963,429 | 8,880 | 4,954,549 | | |
| ESTATE, &c., DUTIES - Imperial | 10,860,829 | 119,450 | 10,741,379 | | | 11,340,852 | 154,854 | 11,185,998 | | |
| ESTATE, &c., DUTIES - Assigned for Local purposes | 3,136,895 | — | 3,136,895 | | | 4,263,192 | — | 4,263,192 | | |
| STAMPS | 7,336,855 | 25,409 | 7,311,446 | | | 7,625,267 | 27,022 | 7,598,245 | | |
| LAND TAX | 967,121 | 50,677 | 916,444 | | | 1,003,547 | 80,687 | 922,860 | | |
| INHABITED HOUSE DUTY | 1,514,206 | 772 | 1,513,434 | | | 1,567,416 | 658 | 1,566,758 | | |
| INCOME TAX | 17,803,563 | 902,222 | 16,901,341 | | | 18,061,999 | 890,622 | 17,171,377 | | |
| TOTAL INLAND REVENUE - Imperial | 66,583,528 | 1,764,387 | 64,819,141 | 2,044,952 | 70,769,210 | 68,587,486 | 1,819,106 | 66,768,380 | 2,068,567 | 73,917,554 |
| TOTAL INLAND REVENUE - Assigned for Local purposes | 8,004,217 | 9,196 | 7,995,021 | | | 9,226,621 | 8,880 | 9,217,741 | | |
| POST OFFICE AND TELEGRAPH SERVICE | 16,909,603 | 1,878,710 | 15,030,893 | 11,300,197 | 3,730,696 | 17,443,864 | 1,994,074 | 15,449,790 | 11,918,204 | 3,531,586 |
| GRAND TOTAL - Imperial Revenue | 104,980,464 | 3,864,299 | 101,116,165 | 14,279,548 | 95,121,967 | 108,064,070 | 4,053,650 | 104,010,420 | 14,912,347 | 98,604,976 |
| GRAND TOTAL - Revenue assigned for Local purposes | 8,213,455 | 9,196 | 8,204,259 | | | 9,435,048 | 8,880 | 9,426,168 | | |
| GRAND TOTAL - Revenue due to Isle of Man | 81,091 | — | 81,091 | | | 80,735 | — | 80,735 | | |

* *See* Notes, pages 5, 13, and 15.



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## AGGREGATE AMOUNT OF REVENUE—*continued.*

| HEAD OF REVENUE. | 1898–99. Aggregate Gross Receipts. | 1898–99. Repayments and Allowances. | 1898–99. Aggregate Net Receipts. | 1898–99. Charges of Collection.* | 1898–99. Net Produce, after deducting Charges of Collection. | 1899–1900. Aggregate Gross Receipts. | 1899–1900. Repayments and Allowances. | 1899–1900. Aggregate Net Receipts. | 1899–1900. Charges of Collection.* | 1899–1900. Net Produce, after deducting Charges of Collection. |
|---|---|---|---|---|---|---|---|---|---|---|
| | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. |
| CUSTOMS - Imperial - - - - - - | 21,901,571 | 343,344 | 21,558,227 | 928,355 | 20,917,081 | 23,384,250 | 340,778 | 23,043,472 | 928,911 | 22,435,514 |
| CUSTOMS - Assigned for Local purposes - - | 205,346 | — | 205,346 | | | 234,988 | — | 234,988 | | |
| CUSTOMS - Due to Isle of Man - - - - | 81,863 | — | 81,863 | | | 85,965 | — | 85,965 | | |
| INLAND REVENUE: | | | | | | | | | | |
| EXCISE - Imperial - - - - - - | 30,003,902 | 692,964 | 29,310,938 | 2,144,000 | 76,133,627 | 32,553,435 | 744,731 | 31,808,704 | 2,115,000 | 83,103,234 |
| EXCISE - Assigned for Local purposes - - | 5,125,968 | 21,426 | 5,104,542 | | | 5,276,328 | 10,914 | 5,265,414 | | |
| ESTATE, &c., DUTIES - Imperial - - - - - - | 11,674,375 | 187,557 | 11,486,818 | | | 14,093,051 | 183,738 | 13,909,313 | | |
| ESTATE, &c., DUTIES - Assigned for Local purposes - - | 4,245,760 | — | 4,245,760 | | | 4,499,980 | — | 4,499,980 | | |
| STAMPS - - - - - - - - - - | 7,729,205 | 24,285 | 7,704,920 | | | 8,464,404 | 34,933 | 8,429,471 | | |
| LAND TAX - - - - - - - - - | 810,721 | 5,261 | 805,460 | | | 855,350 | 115,857 | 739,493 | | |
| INHABITED HOUSE DUTY - - - - - | 1,578,059 | 1,181 | 1,576,878 | | | 1,699,283 | 760 | 1,698,523 | | |
| INCOME TAX - - - - - - - - - | 19,019,861 | 977,550 | 18,042,311 | | | 19,885,198 | 1,017,862 | 18,867,336 | | |
| TOTAL INLAND REVENUE - Imperial - - - - - - | 70,816,123 | 1,888,798 | 68,927,325 | 2,144,000 | 76,133,627 | 77,550,721 | 2,097,881 | 75,452,840 | 2,115,000 | 83,103,234 |
| TOTAL INLAND REVENUE - Assigned for Local purposes - - | 9,371,728 | 21,426 | 9,350,302 | | | 9,776,308 | 10,914 | 9,765,394 | | |
| POST OFFICE AND TELEGRAPH SERVICE - - | 18,293,697 | 2,027,576 | 16,266,121 | 12,806,515 | 3,459,606 | 18,876,064 | 2,067,533 | 16,808,531 | 13,424,110 | 3,384,421 |
| GRAND TOTAL - Imperial Revenue - - - - | 111,011,391 | 4,259,718 | 106,751,673 | 15,878,870 | 100,510,314 | 119,811,035 | 4,506,192 | 115,304,843 | 16,468,021 | 108,923,160 |
| GRAND TOTAL - Revenue assigned for Local purposes | 9,577,074 | 21,426 | 9,555,648 | | | 10,011,296 | 10,914 | 10,000,382 | | |
| GRAND TOTAL - Revenue due to Isle of Man - - | 81,863 | — | 81,863 | | | 85,965 | — | 85,965 | | |

* *See* Notes, pages 5. 13, and 15.

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NOTES to show any Changes in the TAXES, DUTIES, and IMPOSTS consequent on the acceptance of the BUDGET PROPOSALS of 1900.

## CUSTOMS.

PARTICULAR HEAD OF REVENUE AND NATURE OF THE CHANGE.

TEA DUTY :—
Increased from 4*d.* to 6*d.* per lb.

TOBACCO DUTY :—
Tobacco, manufactured, viz. :—
Cigars—
Increased from 5*s.* to 5*s.* 6*d.* per lb.
Cavendish or Negrohead—
Increased from 3*s.* 10*d.* to 4*s.* 4*d.* per lb.
Cavendish or Negrohead, manufactured in bond—
Increased from 3*s.* 5*d.* to 3*s.* 10*d.* per lb.
Other Manufactured Tobacco—
Increased from 3*s.* 5*d.* to 3*s.* 10*d.* per lb.
Snuff containing more than 13 % of moisture—
Increased from 3*s.* 2*d.* to 3*s.* 7*d.* per lb.
Snuff not containing more than 13 % of moisture—
Increased from 3*s.* 10*d.* to 4*s.* 4*d.* per lb.
Tobacco, unmanufactured, viz. :—
Containing 10 % or more of moisture—
Increased from 2*s.* 8*d.* to 3*s.* per lb.
Containing less than 10 % of moisture—
Increased from 3*s.* to 3*s.* 4*d.* per lb.

BEER DUTY :—
Mum, Spruce, or Black Beer, Berlin White Beer, and preparations fermented or not fermented, similar to Mum, Spruce, or Black Beer, of a specified gravity before fermentation—
Not exceeding 1215°—
Increased from 1*l.* 8*s.* to 1*l.* 12*s.* for every 36 gallons.
Exceeding 1215°—
Increased from 1*l.* 12*s.* 10*d.* to 1*l.* 17*s.* 6*d.* for every 36 gallons.
Beer of any other description of a specific gravity before fermentation of 1055°—
Increased from 7*s.* to 8*s.* for every 36 gallons.

SPIRIT DUTY :—
Spirits of any description (except Perfumed Spirits) tested—
Increased from 10*s.* 10*d.* to 11 *s.* 4*d.* per proof gallon.
Liqueurs, Cordials, and Mixtures and preparations containing Spirits, imported in bottles, and not tested—
Increased from 15*s.* 8*d.* to 16*s.* 4*d.* per gallon.
Perfumed Spirits—
Increased from 17*s.* 3*d.* to 18*s.* 1*d.* per gallon.
Articles containing Spirit, or in the manufacture of which Spirit is used, viz. :—

| | | |
|---|---|---|
| Chloral Hydrate - - - - | Increased from | 1*s.* 3*d.* to 1*s.* 4*d.* per lb. |
| Chloroform - - - - - | ,, | 3*s.* 1*d.* to 3*s.* 3*d.* per lb. |
| Collodion - - - - - - | ,, | 1*l.* 5*s.* to 1*l.* 6*s.* 3*d.* per gallon. |
| Ether, Acetic - - - - - | ,, | 1*s.* 10*d.* to 1*s.* 11*d.* per lb. |
| Ether, Butyric - - - - - | ,, | 15*s.* 8*d.* to 16*s.* 5*d.* per gallon. |
| Ether, Sulphuric - - - - | ,, | 1*l.* 6*s.* 2*d.* to 1*l.* 7*s.* 5*d.* per gallon. |
| Ethyl, Iodide of - - - - | ,, | 13*s.* 7*d.* to 14*s.* 3*d.* per gallon. |
| Ethyl Bromide - - - - | ,, | 1*s.* to 1*s.* 1*d.* per lb. |
| Ethyl Chloride - - - - | ,, | 15*s.* 8*d.* to 16*s.* 5*d.* per gallon. |

DRAWBACK ON TOBACCO :—
Increased from 2*s.* 9*d.* to 3*s.* 1*d.* per lb.

DRAWBACK ON BEER OF 1055° ORIGINAL GRAVITY :—
Increased from 6*s.* 9*d.* to 7*s.* 9*d.* for every 36 gallons.



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NOTES to show any changes in the TAXES, DUTIES, and IMPOSTS, consequent on the acceptance of the BUDGET PROPOSALS of 1900.

## INLAND REVENUE.

| — | PARTICULAR HEAD OF REVENUE AND NATURE OF THE CHANGE. | — |
|---|---|---|
| | UNDER THE FINANCE ACT, 1900. | DUTY. |
| EXCISE - - - - - - | Beer Duty: On every 36 gallons of worts of specific gravity of 1,055 degrees brewed from 6th March 1900 to 1st August 1901. | Raised to 7*s.* 9*d.* per barrel. |
| | Spirit Duty: On every gallon of proof spirit distilled from 6th March 1900 to 1st August 1901. | Raised to 11*s.* per gallon. |
| ESTATE, &c. DUTIES - - - | (1.) Amendment of 57 & 58 Vict. c. 30 as to property passing on death. | — |
| | (2.) Amendment of 57 & 58 Vict. c. 30 as to aggregation. | — |
| | (3.) Amendment of 59 & 60 Vict. c. 28. s. 17 as to exclusion of fractions from value. | — |
| | (4.) Remission of Death Duties in cases of persons killed in war, as from 11th October 1899. | — |
| INCOME TAX - - - - | Income Tax for the year 1900-01 - - - | Raised to 1*s.* in the £. |

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TAXES AND IMPOSTS.

RETURN showing (1) the Rates of DUTIES, TAXES, or IMPOSTS collected by IMPERIAL OFFICERS; (2) the Quantities or Amounts Taxed; (3) the Gross Receipts derived from each Duty; and (4) the Net Receipts and Appropriations thereof in the Year ending the 31st day of March 1900: And, (1) the AGGREGATE GROSS RECEIPTS derived from all such DUTIES, TAXES, or IMPOSTS under the Principal Heads of Revenue; (2) the Aggregate Net Receipts; (3) the Charges of Collection; and (4) the Produce after deducting these Charges on each of the Ten Years ending the 31st day of March 1900: And, Notes to show any Changes in the TAXES, DUTIES, and IMPOSTS consequent upon the acceptance of the BUDGET PROPOSALS of 1899 (in continuation of Parliamentary Paper, No. 321, of Session 1899).

(*Mr. Goddard.*)

*Ordered, by* The House of Commons, *to be Printed,*
19 *July* 1900.

[*Price* 2½*d.*



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OCT 24 1900

# TREASURY CHEST.
## 1898–99.

AN ACCOUNT showing all the SUMS which have been Received into the TREASURY CHEST, and which have been Paid out of the same, between the 1st April 1898 and the 31st March 1899, and of the LIABILITIES and ASSETS of the TREASURY CHEST on the latter Day; together with the REPORT of the Comptroller and Auditor General thereon.

Treasury Chambers,
1 February 1900.

R. W. HANBURY.

(*PRESENTED PURSUANT TO ACT* 40 & 41 *VICT. c.* 45, *s.* 4.)

*Ordered, by* The House of Commons, *to be Printed,*
1 *February* 1900.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
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23.

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AN ACCOUNT showing all the SUMS which have been Received into the
1st April 1898 and the 31st March 1899; prepared

*Dr.*

| | £. | s. | d. | £. | s. | d. |
|---|---|---|---|---|---|---|
| CASH BALANCE on 1st April 1898: | | | | | | |
| Cash in the hands of the Paymaster General and in the various Treasury Chests abroad, as shown in the Explanatory Statement of the Cash Balance in the Treasury Chest Account for 1897–98 - - - | | | | 645,740 | 2 | 2 |
| I.—MONEY RAISED IN 1898–99. | | | | | | |
| TREASURY BILLS: | | | | | | |
| Bills drawn upon Her Majesty's Treasury by Treasury Chest Officers abroad - - - - - - - - - - | 1,727,854 | 1 | 7 | | | |
| TELEGRAPHIC TRANSFERS: | | | | | | |
| Advances by Local Banks in Egypt and Malta - - - - | 1,672,000 | – | – | | | |
| CAPE OF GOOD HOPE GOVERNMENT: | | | | | | |
| Advances to Chest at Cape Town - - - - - - - | 814,000 | – | – | | | |
| CONSIGNMENT OF SPECIE: | | | | | | |
| Sums received from England at the various Stations abroad - - | 88,050 | – | – | | | |
| | | | | 4,301,904 | 1 | 7 |
| II.—SUMS RECEIVED INTO THE TREASURY CHESTS ABROAD. | | | | | | |
| ARMY SERVICES - - - - - - - - - - - - | 506,041 | 7 | 10 | | | |
| NAVY SERVICES - - - - - - - - - - - - | 2,636 | 11 | – | | | |
| POST OFFICE SERVICES - - - - - - - - - - - | 77,932 | – | 4 | | | |
| INTERCOLONIAL POST OFFICE SERVICES - - - - - - - | 796 | 17 | 4 | | | |
| CONSULAR SERVICES - - - - - - - - - - - | 95 | 16 | 8 | | | |
| COLONIAL OFFICE SERVICES - - - - - - - - - - | 82 | – | – | | | |
| ROYAL IRISH CONSTABULARY PENSIONS - - - - - - | 9 | 19 | 5 | | | |
| COLONIAL GOVERNMENT REMITTANCES TO CROWN AGENTS - - | 50,012 | 10 | 2 | | | |
| TRANSVAAL DEBT - - - - - - - - - - - - | 15,093 | 15 | – | | | |
| WEST AFRICAN CABLE SUBSIDY - - - - - - - - - | 1,300 | – | – | | | |
| PROCEEDS OF UNCLAIMED WRECKS - - - - - - - - | 17 | 9 | 9 | | | |
| COPYRIGHT IN THE COLONIES - - - - - - - - - | 12 | 9 | 2 | | | |
| ZULULAND GOVERNMENT - - - - - - - - - - - | 83 | 6 | 8 | | | |
| | | | | 654,114 | 3 | 4 |
| Carried forward - - - £. | | | | 5,601,758 | 7 | 1 |

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TREASURY CHEST, and which have been Paid out of the same, between the by the Treasury, pursuant to the Act 40 & 41 Vict. c. 45.

*Cr.*

| | £. | s. | d. | £. | s. | d. | £. | s. | d. |
|---|---|---|---|---|---|---|---|---|---|
| I.—PAYMENTS ON ACCOUNT OF MONEY RAISED IN 1898-99. | | | | | | | | | |
| TREASURY BILLS: | | | | | | | | | |
| Bills paid in London by Paymaster General - | 1,743,739 | 6 | 7 | | | | | | |
| Bills cancelled - - - - - - - | 105 | – | – | | | | | | |
| | | | | 1,743,844 | 6 | 7 | | | |
| TELEGRAPHIC TRANSFERS: | | | | | | | | | |
| Repayment in London of Bank Advances to Chests in Egypt and Malta - - - - - - - - - - - - | | | | 1,672,000 | – | – | | | |
| CAPE OF GOOD HOPE GOVERNMENT: | | | | | | | | | |
| Repayment in London of Advances to Chest at Cape Town - | | | | 814,000 | – | – | | | |
| CONSIGNMENT OF SPECIE: | | | | | | | | | |
| Remittance of Specie from England to various Treasury Chests Abroad - - - - - - - - - - - - | | | | 68,750 | – | – | | | |
| | | | | | | | 4,298,594 | 6 | 7 |
| II.—PAYMENTS IN RESPECT OF SUMS DEPOSITED IN THE VARIOUS TREASURY CHESTS ABROAD. | | | | | | | | | |
| POST OFFICE SERVICES - - - - - - - - - | | | | 96,000 | – | – | | | |
| INTERCOLONIAL POST OFFICE SERVICES - - - - - | | | | 791 | 6 | 8 | | | |
| COLONIAL GOVERNMENT REMITTANCES TO CROWN AGENTS - - | | | | 52,562 | 10 | 2 | | | |
| TRANSVAAL DEBT - - - - - - - - - - | | | | 15,093 | 15 | – | | | |
| WEST AFRICAN CABLE SUBSIDY - - - - - - - - | | | | 1,300 | – | – | | | |
| PROCEEDS OF UNCLAIMED WRECKS - - - - - - - | | | | 17 | 9 | 9 | | | |
| COPYRIGHT IN THE COLONIES - - - - - - - - | | | | 5 | 17 | 9 | | | |
| ZULULAND GOVERNMENT - - - - - - - - - | | | | 166 | 13 | 4 | | | |
| HIGH COURT OF ADMIRALTY - - - - - - - - | | | | 4 | 9 | 4 | | | |
| | | | | | | | 165,942 | 2 | – |
| Carried forward - - - £. | | | | | | | 4,464,536 | 8 | 7 |



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*Dr.* AN ACCOUNT showing all the Sums which have been Received into the Treasury Chest, and

| | £. s. d. | £. s. d. |
|---|---|---|
| Brought forward - - - | - - - | 5,601,758 7 1 |
| III.—SUMS RECEIVED OUT OF VOTES OF PARLIAMENT, &c., IN REPAYMENT OF ADVANCES FROM THE TREASURY CHEST. | | |
| ARMY SERVICES - - - - - - - - - - - - | 2,839,367 10 10 | |
| NAVY SERVICES - - - - - - - - - - - - | 1,533,171 5 10 | |
| NAVY AND CIVIL NON-EFFECTIVE SERVICES - - - - - - | 4,712 16 8 | |
| POST OFFICE SERVICES - - - - - - - - - - | 37,781 18 11 | |
| CONSULAR SERVICES - - - - - - - - - - - | 31,118 6 3 | |
| CONSULAR BUILDINGS - - - - - - - - - - - | 5,295 13 3 | |
| COLONIAL OFFICE SERVICES - - - - - - - - - - | 42,107 1 5 | |
| BRITISH PROTECTORATES IN UGANDA, CENTRAL AND EAST AFRICA | 160,000 - - | |
| ROYAL IRISH CONSTABULARY PENSIONS - - - - - - - | 2,352 18 2 | |
| CUSTOMS SUPERANNUATIONS - - - - - - - - - | 614 - 8 | |
| INLAND REVENUE SUPERANNUATIONS - - - - - - - | 177 11 - | |
| CROFTERS' COLONIZATION BOARD - - - - - - - - | 397 1 4 | |
| RATES ON GOVERNMENT PROPERTY (COLONIAL RATES) - - - | 2,371 10 10 | |
| DOMINION GOVERNMENT OF CANADA - - - - - - - | 179 2 3 | |
| NET LOSS IN 1897–98 ON TRANSACTIONS CONNECTED WITH THE RAISING OF MONEY FOR THE VARIOUS TREASURY CHESTS, MADE GOOD BY VOTE OF PARLIAMENT IN 1898–99 - - - - | 12,113 8 10 | |
| | | 4,671,760 6 3 |
| TOTAL - - - £. | | 10,273,518 13 4 |

Treasury Chambers,
21 November 1899.

Exchequer and Audit Department,
28 December 1899.

I certify that this Account has been compared

Examined,
*R. Lennox Woods.*

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which have been Paid out of the same, between 1st April 1898 and 31st March 1899—*continued.* *Cr.*

| | £. s. d. | £. s. d. |
|---|---|---|
| Brought forward - - - | - - - | 4,464,536 8 7 |
| III.—ADVANCES FROM THE TREASURY CHEST IN 1898-99, TO BE REPAID OUT OF VOTES OF PARLIAMENT, &c. | | |
| ARMY SERVICES - - - - - - - - - - - - | 3,314,906 5 2 | |
| NAVY SERVICES - - - - - - - - - - - - | 1,558,855 13 9 | |
| NAVY AND CIVIL NON-EFFECTIVE SERVICES - - - - | 4,584 15 10 | |
| CONSULAR SERVICES - - - - - - - - - - - | 31,796 14 11 | |
| CONSULAR BUILDINGS - - - - - - - - - - - | 4,470 13 3 | |
| COLONIAL OFFICE SERVICES - - - - - - - - - | 47,108 4 9 | |
| BRITISH PROTECTORATES IN UGANDA, CENTRAL AND EAST AFRICA | 160,000 – – | |
| ROYAL IRISH CONSTABULARY PENSIONS - - - - - - | 1,980 18 6 | |
| CUSTOMS SUPERANNUATIONS - - - - - - - - - | 510 13 6 | |
| INLAND REVENUE SUPERANNUATIONS - - - - - - - | 177 11 – | |
| CROFTERS' COLONIZATION BOARD - - - - - - - - | 397 1 4 | |
| RATES ON GOVERNMENT PROPERTY (COLONIAL RATES) - - | 24 1 9 | |
| DOMINION GOVERNMENT OF CANADA - - - - - - - | 178 16 6 | |
| NET LOSS IN 1898-99 ON TRANSACTIONS CONNECTED WITH THE RAISING OF MONEY FOR THE VARIOUS TREASURY CHESTS - - | 2,846 2 4 | |
| | | 5,127,837 12 7 |
| CASH BALANCE on 31st March 1899 (*vide* page 8) - - - - - - | | 681,144 12 2 |
| TOTAL - - - £. | | 10,273,518 13 4 |

*E. W. Hamilton,*
Accounting Officer.

with the Treasury Chest Account Books, and is correct.

*Richd. Mills,*
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.



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AN ACCOUNT showing the LIABILITIES and ASSETS

| *Dr.* LIABILITIES. | £. s. d. | £. s. d. |
|---|---|---|
| CAPITAL AMOUNT OF THE TREASURY CHEST FUND (56 & 57 Vict. c. 18) - - - - - - - - - - - - | - - - | 700,000 - - |
| TREASURY BILLS: | | |
| Bills drawn by Treasury Chest Officers Abroad—Outstanding: | | |
| Drawn in the Year 1893-94 - - - - - - | 75 - - | |
| Ditto - 1894-95 - - - - - - | 25 - - | |
| Ditto - 1898-99 - - - - - - | 139,709 15 - | |
| | | 139,809 15 - |
| SUMS RECEIVED INTO THE TREASURY CHESTS ABROAD FOR REMITTANCE: | | |
| INTER-COLGNIAL POST OFFICE SERVICES - - - - | 5 10 8 | |
| COLONIAL GOVERNMENT REMITTANCES - - - - | 4,700 - - | |
| COPYRIGHT IN THE COLONIES - - - - - - | 6 11 5 | |
| WEST INDIA ENCUMBERED ESTATES - - - - | 44 8 10 | |
| | | 4,756 10 11 |
| TOTAL - - - £. | | 844,566 5 11 |

Treasury Chambers,
21 November 1899.

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of the TREASURY CHEST FUND on the 31st March 1899.

| ASSETS. | £. s. d. | Cr. £. s. d. |
|---|---|---|
| CASH due by Officers acting as Paymasters of the Treasury Chest: | | |
| Balance due by the Paymaster General and the various Treasury Chest Officers Abroad, on the 31st March 1899, as shown at the end of the General Account (page 5), and detailed in the Explanatory Statement of Cash Balances (page 8) - - | - - - | 681,144 12 2 |
| ADVANCES FROM THE TREASURY CHEST in 1898–99 due from VOTES OF PARLIAMENT and other Sources: | | |
| ARMY SERVICES - - - - - - - - - - | 52,864 17 4 | |
| NAVY SERVICES - - - - - - - - - - | 69,219 2 9 | |
| NAVY AND CIVIL NON-EFFECTIVE SERVICES - - - - | 65 12 10 | |
| POST OFFICE SERVICES - - - - - - - - - | 18,067 19 8 | |
| CONSULAR SERVICES - - - - - - - - - | 2,236 6 7 | |
| COLONIAL OFFICE SERVICES - - - - - - - - | 12,000 – – | |
| ROYAL IRISH CONSTABULARY PENSIONS - - - - - | 64 10 – | |
| RATES ON GOVERNMENT PROPERTY (COLONIAL RATES) - - | 13 3 – | |
| DOMINION GOVERNMENT OF CANADA - - - - - | 43 19 3 | |
| SPECIE IN TRANSIT FROM ENGLAND TO TREASURY CHESTS ABROAD - - - - - - - - - - - | 6,000 – – | |
| NET LOSS IN 1898–99 ON TRANSACTIONS CONNECTED WITH THE RAISING OF MONEY FOR THE VARIOUS TREASURY CHESTS - - | 2,846 2 4 | 163,421 13 9 |
| TOTAL - - - £. | | 844,566 5 11 |

*E. W. Hamilton,*
Accounting Officer.



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## EXPLANATORY STATEMENT of the Cash Balances on the 31st March 1899.

| STATIONS | Balances on 1st April 1898. | Receipts during Year to 31st March 1899. | Payments during Year to 31st March 1899. | Balances on 31st March 1899. |
|---|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| Paymaster General | 402,274 9 – | 4,677,590 10 2 | 4,624,529 12 – | 455,335 7 2 |
| Treasury Chest Officer at— | | | | |
| Bermuda | 7,562 15 8 | 267,865 13 1 | 256,579 6 4 | 18,849 2 5 |
| Cape of Good Hope | 50 4 1 | 837,583 6 11 | 831,185 18 1 | 6,447 12 11 |
| Ceylon | 21,091 2 11 | 154,790 18 11 | 151,490 5 5 | 24,391 16 5 |
| Egypt | 18,993 2 8 | 484,997 2 9 | 491,200 16 2 | 12,789 9 3 |
| Gibraltar | 33,190 7 2 | 418,017 1 – | 409,674 17 2 | 41,532 11 – |
| Hong Kong | 53,341 10 4 | 465,999 1 6 | 492,469 6 4 | 26,871 5 6 |
| Jamaica | 6,376 13 8 | 177,282 15 11 | 169,892 18 8 | 1,013 3 7 |
| Malta | 45,407 15 – | 1,320,332 9 2 | 1,321,770 18 7 | 43,969 5 7 |
| Mauritius | 1,261 10 6 | 131,346 17 10 | 128,414 17 2 | 4,193 11 2 |
| Natal | 5,433 12 8 | 364,772 17 7 | 367,609 6 4 | 2,597 3 11 |
| Nova Scotia | 22,534 4 8 | 278,234 19 8 | 276,291 11 1 | 24,477 13 3 |
| St. Helena | 3,547 12 – | 30,090 10 2 | 29,163 2 8 | 4,474 19 6 |
| Sierra Leone | 1,056 – 10 | 179,313 6 6 | 178,290 16 8 | 2,078 10 8 |
| Straits Settlements | 32,957 13 5 | 98,102 – 10 | 120,337 7 6 | 10,722 6 9 |
| West Indies | 3,414 14 11 | 110,950 4 2 | 112,964 6 – | 1,400 13 1 |
| £. | 645,740 2 2 | 9,997,269 16 2 | 9,961,865 6 2 | 681,144 12 2 |

Treasury Chambers,
21 November 1899.

*E. W. Hamilton,*
Accounting Officer.

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AN ACCOUNT of the LIABILITIES and ASSETS of the TREASURY CHEST FUND Outstanding on 31st March 1898, and still Outstanding on 31st March 1899.

## LIABILITIES.

| | £. s. d. | £. s. d. |
|---|---|---|
| I. TREASURY BILLS: | | |
| Bills drawn by Treasury Chest Officers Abroad: | | |
| Drawn in 1893–94 - - - - - - - - | 75 - - | |
| Ditto - 1894–95 - - - - - - - - | 25 - - | |
| | | 100 - - |
| II. WEST INDIA ENCUMBERED ESTATES: | | |
| Balance of Sum deposited in the Jamaica Chest - - - - - - - | | 44 8 10 |
| | £. | 144 8 10 |

## ASSETS.

Nil.

Treasury Chambers,
21 November 1899.

*E. W. Hamilton,*
Accounting Officer.



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## PROFIT AND LOSS IN 1898-99.

| | £. s. d. | £. s. d. | £. s. d. |
|---|---|---|---|
| I. **Loss** on Transactions connected with the raising of Money for the various Treasury Chests Abroad, viz.:— | | | |
| Net Discount on Treasury Bills, Telegraphic Transfers, &c.:— | £. s. d. | | |
| Ceylon | 1,367 6 9 | | |
| Hong Kong | 6,599 3 10 | | |
| Malta | 15 12 4 | | |
| Mauritius | 4,678 16 5 | | |
| Natal | 872 14 8 | | |
| Nova Scotia | 1,255 13 9 | | |
| Sierra Leone | 127 – – | | |
| Straits Settlements | 8 13 – | | |
| | | 14,925 – 9 | |
| Freight on Specie | | 1,130 11 11 | |
| Miscellaneous | | 42 2 11 | |
| **Loss in 1898-99** | | | 16,097 15 7 |
| II. **Profit** on Transactions connected with the raising of Money for the various Treasury Chests Abroad, viz.:— | | | |
| Net Premium on Treasury Bills, Telegraphic Transfers, &c.:— | £. s. d. | | |
| Bermuda | 536 2 1 | | |
| Egypt | 40 – – | | |
| Gibraltar | 3,944 17 11 | | |
| Jamaica | 887 10 – | | |
| St. Helena | 39 18 6 | | |
| West Indies | 535 – – | | |
| | | 5,983 8 6 | |
| Interest on Bank Balances: | | | |
| Ceylon | 140 18 – | | |
| Egypt | 93 9 6 | | |
| Gibraltar | 116 – 5 | | |
| Hong Kong | 2,379 16 4 | | |
| Mauritius | 47 5 7 | | |
| Nova Scotia | 264 – 2 | | |
| Straits Settlements | 803 – 6 | | |
| | | 3,844 10 6 | |
| Net Gain by Exchange on Conversion of Balances | | 3,318 14 3 | |
| Cancelled Bills: | | | |
| Amount of Outstanding Bills cancelled in the Year | | 105 – – | |
| **Profit in 1898-99** | | | 13,251 13 3 |
| **Net Loss in 1898-99** | | | 2,846 2 4 |

Treasury Chambers,
21 November 1899.

*F. W. Hamilton,*
Accounting Officer.

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REPORT of the COMPTROLLER AND AUDITOR GENERAL upon the TREASURY CHEST ACCOUNT for the Year 1898–99, prepared in pursuance of the Act 40 & 41 Vict. c. 45, s. 4.

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1. THE transactions of the Treasury Chest for the year 1898–99 have resulted in a loss of 2,846*l.* 2*s.* 4*d.*

2. A Vote has been taken to recoup the loss of 12,113*l.* 8*s.* 10*d.* in respect of this Service for the year 1897–98.

*Richd. Mills,*
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Exchequer and Audit Department,
23 December 1899.

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# TREASURY CHEST,
## 1898–99.

AN ACCOUNT showing all the SUMS which have been Received into the TREASURY CHEST, and which have been Paid out of the same, between 1 April 1898 and 31 March 1899, and of the LIABILITIES and ASSETS of the TREASURY CHEST on the latter Day; together with the REPORT of the Comptroller and Auditor General thereon.

(*Presented pursuant to Act* 40 & 41 *Vict. c.* 45, *s.* 4.)

*Ordered, by* The House of Commons, *to be Printed,*
1 *February* 1900.

[*Price* 1½*d.*]



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OCT 24

# UGANDA RAILWAY ACT, 1896.

## ACCOUNT FOR THE PERIOD ENDED 31ST MARCH 1899.

ACCOUNT showing the Money issued from the Consolidated Fund under the Provisions of the UGANDA RAILWAY ACT, 1896 (59 & 60 Vict. c. 38), and of the Money Expended and Borrowed, and SECURITIES created, under the said Act to the 31st March 1899; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

*(PRESENTED PURSUANT TO ACT 59 & 60 VICT. c. 38 s. 2(3).)*

*Ordered, by* The House of Commons, *to be Printed,*
23 *March* 1900.

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90, WEST NILE STREET, GLASGOW; or
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109.

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## UGANDA RAILWAY ACT, 1896, 59 & 60 VICT. c. 38.

### ACCOUNT for the PERIOD ended 31st MARCH 1899.

### I. STATEMENT showing the SUM issued out of the CONSOLIDATED FUND, and the EXPENDITURE.

| — | Year in which issued. | Amount. | — | Amount. |
|---|---|---|---|---|
| | | £. s. d. | | £. s. d. |
| Sum issued (out of an authorised issue of 3,000,000*l.*) - | 1896–97 | 366,000 - - | Expenditure in the period ended 31st March 1897 - - - | 367,927 16 11 |
| Do. do. - - | 1897–98 | 595,000 - - | Expenditure in the year ended 31st March 1898 - - - | 600,488 19 2 |
| Do. do. - - | 1898–99 | 1,005,000 - - | Expenditure in the year ended 31st March 1899 - - | 1,011,281 17 10 |
| | | 1,966,000 - - | | |
| Balance of Expenditure in excess of issue * - - | — | 13,698 13 11 | | |
| | £. | 1,979,698 13 11 | £. | 1,979,698 13 11 |

* Temporarily met out of balances of money in the hands of the Accounting Officer.

### II. STATEMENT showing the MONEY BORROWED and the SECURITIES CREATED.

| — | Amount. | — | Amount. |
|---|---|---|---|
| | £. s. d. | | £. s. d. |
| Sum issued :— | | Borrowed on the security of an annuity of 7,462*l.* 15*s.* expiring 15th November 1925 - - - | 147,000 - - |
| 1896–97 - - - - - - | 366,000 - - | | |
| 1897–98 - - - - - - | 595,000 - - | Borrowed, but security not yet created on 31st March 1899 - | 1,819,000 - - |
| 1898–99 - - - - - - | 1,005,000 - - | | |
| £. | 1,966,000 - - | £. | 1,966,000 - - |

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## III. Statement showing the Aggregate Amount of Money Expended.

| Payments. | To the 31st March 1898. | In the Year ended 31st March 1899. | Total to 31st March 1899. |
|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. |
| Administration - - - - | 89,287 4 11 | 74,161 4 5 | 163,448 9 4 |
| Survey - - - - - | 28,528 12 8 | 21,551 – – | 50,079 12 8 |
| Land and Compensation - - | 8,960 19 5 | 1,278 5 11 | 10,239 5 4 |
| Construction - - - | 507,843 3 11 | *606,091 13 3 | 1,113,934 17 2 |
| Equipment - - - - | 60,934 1 2 | 144,974 3 11 | 205,908 5 1 |
| Plant - - - - - | 25,980 2 10 | 16,203 4 11 | 42,183 7 9 |
| Unallocated Expenditure - - - | 212,222 2 2 | 78,486 13 2 | 290,708 15 4 |
| Loss by Exchange - - - - | 55,013 9 6 | 76,681 1 5 | 131,694 10 11 |
| Loss and Depreciation of Stores - - - | — | 2,294 19 4 | 2,294 19 4 |
| Gross Expenditure - - - - | 988,769 16 7 | 1,021,722 6 4 | 2,010,492 2 11 |
| *Less*,—Miscellaneous Receipts - - | 353 – 6 | 118 15 5 | 471 15 11 |
| | 988,416 16 1 | 1,021,603 10 11 | 2,010,020 7 – |
| *Less*,—Excess of Receipts over Expenditure on the Traffic Account - | — | †10,321 13 1 | †10,321 13 1 |
| | 988,416 16 1 | 1,011,281 17 10 | 1,999,698 13 11 |
| *Deduct*,—Parliamentary Grant, 1895–96 - | 20,000 – – | — | 20,000 – – |
| Net Expenditure out of money provided under the Uganda Railway Act, 1896 - - - £. | 968,416 16 1 | 1,011,281 17 10 | 1,979,698 13 11 |

* The charge of 326*l.* 1*s.* temporarily raised against the head of Construction in the Account for the period ended 31st March 1898 (*Vide* Note, Parliamentary Paper 108 of 1899) has been found to be in error and has been removed by deduction from the charge in the year 1898–99.

† This amount represents the balance of cash receipts over expenditure, in connection with the working of the open line, but is subject to adjustment. The balance of net earnings to 31st December 1898, as shown in the Working Accounts, was 7,133*l.* 17*s.* 11*d.*

Foreign Office, }

*F. L. O'Callaghan*,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
*J. W. Gullick.*

*Richd. Mills*,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.



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# UGANDA RAILWAY ACT, 1896.

## REPORT of the COMPTROLLER and AUDITOR GENERAL upon the ACCOUNT prepared under the Provisions of the UGANDA RAILWAY ACT, 1896.

Third Account.

THE present is the Third Account of Expenditure under the Uganda Railway Act, 1896 (59 & 60 Vict. c. 38).

### ISSUES FROM CONSOLIDATED FUND.

Issues, 1896–97, 1897–98, and 1898–99.

The sum of 1,005,000*l.* was issued from the Consolidated Fund in the year 1898–99, making a total issue to the 31st March 1899 of 1,966,000*l.* out of the amount (3,000,000*l.*) authorised to be issued under section 1 of the Act.

For the purpose of providing in part for the above total issue, a sum of 147,000*l.* was, as stated in my report on the Account for the year 1896–97, borrowed from the National Debt Commissioners, by the creation of a terminable annuity of 7,462*l.* 15*s.*, expiring on 15th November 1925.

The further amount issued, viz., 1,819,000*l.*, has also been borrowed from the National Debt Commissioners, upon terminable Annuities which have been created since 31st March 1899, and are payable out of moneys voted by Parliament.

### EXPENDITURE.

Expenditure in 1898–99. Total expenditure to 31st March 1899.

The net expenditure on the railway in the year 1898–99 was 1,011,281*l.* 17*s.* 10*d.* In the entire period from the commencement of the railway to the 31st March 1899, the net expenditure amounted to 1,999,698*l.* 13*s.* 11*d.*, of which 20,000*l.* was provided for by Vote in 1895–96, leaving a net expenditure out of money provided under the Uganda Railway Act, 1896, of 1,979,698*l.* 13*s.* 11*d.*

The issues from the Consolidated Fund fell short of the expenditure chargeable thereon by 13,698*l.* 13*s.* 11*d.*; which sum has been temporarily met out of balances in the hands of the Accounting Officer in East Africa.

Outstanding questions.

Certain questions in connection with this Account are at present the subject of enquiry.

*Richd. Mills,*
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Exchequer and Audit Department,
5 March 1900.

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# ACCOUNT FOR THE PERIOD ENDED 31ST MARCH 1899.

**ACCOUNT** showing the Money issued from the Consolidated Fund under the Provisions of the UGANDA RAILWAY ACT, 1896 (59 & 60 Vict. c. 38), and of the Money Expended and Borrowed, and SECURITIES created, under the said Act to the 31st March 1899; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

(*Presented pursuant to Act* 59 & 60 *Vict. c.* 38, *s.* 2 (3).)

*Ordered, by* The House of Commons, *to be Printed,*
23 *March* 1900.

[*Price* 1*d.*]



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# WOODS, FORESTS, AND LAND REVENUES.

## ABSTRACT ACCOUNTS,

## 1898-99.

ABSTRACT ACCOUNTS of the COMMISSIONERS of HER MAJESTY'S WOODS, FORESTS, and LAND REVENUES, for the Year ended on the 31st March 1899; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

(*PRESENTED PURSUANT TO ACT* 14 & 15 *VICT. c.* 42, *s.* 29.)

*Ordered, by* The House of Commons, *to be Printed,*
31 *January* 1900.

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18.

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## 1.—AN ABSTRACT ACCOUNT showing the RECEIPT and EXPENDITURE of the ended on the 31st March

*Dr.* "THE CAPITAL OF THE LAND REVENUE" (per Acts 10 Geo. 4,

| RECEIPT. | £. s. d. | £. s. d. | Cash. £. s. d. | Stock. £. s. d. |
|---|---|---|---|---|
| To Balances on the 1st April 1898 - - - - - - - - | | | 46,716 11 8 | 277,558 19 3 |
| „ Sales of Estates - - - | 480,280 15 9 | | | |
| Less, Debit - - - | 1,408 5 8 | | | |
| | | 478,872 10 1 | | |
| „ Sales of Unimprovable Rents - - - | | 17,984 11 3 | | |
| „ Sales of Encroachments in Wales - - - | | 64 7 – | | |
| „ Enfranchisements of Copyholds - - - | | 1,009 – 4 | | |
| „ Sales of Land, &c., in the Royal Forests - - - | 563 17 6 | | | |
| Less, Debit - - - | 4 – – | | | |
| | | 559 17 6 | | |
| „ Exchanges of Land, Receipts in Equalization of | | 5 – – | | |
| „ The Mines Account (per Act 57 & 58 Vict. c. 43) | | 30,600 19 – | | |
| „ Dividends of Stock (Asgill House, Richmond) | | 48 7 3 | | |
| „ Receipts, Miscellaneous - | 1,847 17 5 | | | |
| Less, Debit - - - | 1 1 – | | | |
| | | 1,846 16 5 | | |
| „ Repayment of Advances for Permanent Improvements (per Act 29 & 30 Vict. c. 62) - | | 15,811 16 5 | | |
| | | | 546,803 5 3 | |
| To Cash Invested (*vide* per Contra): | | | | |
| £. 48. 7. 3. invested in Two and three-quarters per Cent. Consolidated Stock (Asgill House, Richmond) - - - | | | - - - | 43 8 9 |
| £. 126,412. 12. invested in India Two and a half per Cent. Stock - - - - - - - - - - - | | | - - - | 137,777 12 3 |
| £. 32,941. 17. invested in Midland Railway Two and a half per Cent. Debenture Stock - - - - - - | | | - - - | 35,000 - - |
| £. 33,817. 14. 6. invested in London and North Western Railway Three per Cent. Debenture Stock - - - | | | - - - | 30,000 - - |
| £. 26,889. 18. 6. invested in Great Western Railway Five per Cent. Guaranteed Stock - - - - - - - | | | - - - | 15,000 - - |
| £. 33,039. 9. 6. invested in Great Northern Railway Three per Cent. Debenture Stock - - - - - - - | | | - - - | 30,000 - - |
| £. 33.241. 7. invested in North-Eastern Railway Three per Cent. Debenture Stock - - - - - - - - | | | - - - | 30,000 - - |
| £. 12,861. 2. invested in London and South-Western Railway Three per Cent. Debenture Stock - - - | | | - - - | 11,400 - - |
| £. 29 400. invested in Exchequer Bills - - - - - | | | - - - | 30,000 - - |
| | | £. | 593,519 16 11 | 596,780 - 3 |

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Commissioners of Her Majesty's Woods, Forests, and Land Revenues, for the Year 1899, on Account of—

c. 50; 14 & 15 Vict. c. 42, 29 & 30 Vict. c. 62, and 57 & 58 Vict. c. 43). *Cr.*

| EXPENDITURE. | £. s. d. | £. s. d. | Cash. £. s. d. | Stock. £. s. d. |
|---|---|---|---|---|
| By Purchases of Estates - - - - - | | 185,338 8 9 | | |
| „ The Mines Account (per Act 57 & 58 Vict. c. 43) - - - - - - - - | | 3,553 11 8 | | |
| „ Advances for Permanent Improvements (per Act 29 & 30 Vict. c. 62) - - - | | 33,253 10 7 | | |
| „ Miscellaneous Payments - | 598 1 4 | | | |
| Less Credit - - - | 20 – – | | | |
| | | 578 1 4 | | |
| | | | 222,723 12 4 | |
| By Stock purchased (*vide* per Contra): | | | | |
| „ Cost of £. 48. 8. 9. Two and three-quarter per Cent. Consolidated Stock purchased (Asgill House, Richmond) - - - | | 48 7 3 | | |
| „ Cost of £. 137,777. 12. 3. India Two and a half per Cent. Stock - - - - | | 126,412 12 – | | |
| „ Cost of £. 35,000 Midland Railway Two and a half per Cent. Debenture Stock - - - - | 33,167 9 3 | | | |
| Less Credit - - | 225 12 6 | | | |
| | | 32,941 17 – | | |
| „ Cost of £. 30,000 London and North Western Railway Three per Cent. Debenture Stock - - - | 34,039 4 6 | | | |
| Less Credit - - | 221 10 – | | | |
| | | 33,817 14 6 | | |
| „ Cost of £. 15,000 Great Western Railway Five per Cent. Guaranteed Stock - | 27,084 11 – | | | |
| Less Credit - - | 194 12 6 | | | |
| | | 26,889 18 6 | | |
| „ Cost of £. 30,000. Great Northern Railway Three per Cent. Debenture Stock - - | | 33,039 9 6 | | |
| „ Cost of £. 30,000 North-Eastern Railway Three per Cent. Debenture Stock | 33,407 4 6 | | | |
| Less Credit - - | 165 17 6 | | | |
| | | 33,241 7 – | | |
| „ Cost of £. 11,400 London and South-Western Railway Three per Cent. Debenture Stock - - - | 12,925 12 – | | | |
| Less Credit - - | 64 10 – | | | |
| | | 12,861 2 – | | |
| „ Cost of £. 30,000 Exchequer Bills - - | | 29,400 – – | | |
| | | | 328,652 7 9 | |
| „ Balances on the 31st March 1899 - - - - - - | | | 42,143 16 10 | 596,780 – 3 |
| | | £. | 593,519 16 11 | 596,780 – 3 |



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## II.—AN ABSTRACT ACCOUNT showing the RECEIPT and EXPENDITURE of the ended on the 31st March

*Dr.* "THE INCOME OF THE LAND REVENUE" (per Acts 10 Geo. 4,

| RECEIPT. | £. s. d. | £. s. d. | Cash. £. s. d. | Stock. £. s. d. |
|---|---|---|---|---|
| **I.—LAND REVENUE.** | | | | |
| To Balances on the 1st April 1898 - - - - - - - | | | 44,124 2 3 | 439 7 2 |
| „ Crown Rents - - - | 463,454 4 4 | | | |
| Less, Debits - - - | 1,409 3 7 | 462,045 – 0 | | |
| „ The Mines Account (per Act 57 & 58 Vict. c. 43) | | 30,600 19 1 | | |
| „ Fines on the renewal of Crown Leases - - | | 2,300 – – | | |
| „ Office Charges for Conveyances, &c. - - - - - | 5,999 17 4 | | | |
| Less, Debits - - - | 18 3 – | 5,981 14 4 | | |
| „ Sales of Produce of Crown Estates - - - | | 3,590 13 10 | | |
| „ Interest of Money - - - | 11,162 14 9 | | | |
| Less, Debits - - - | 2 2 5 | 11,160 12 4 | | |
| „ Interest of Purchase Moneys of Estates sold - - - - | 9,193 3 8 | | | |
| Less, Debits - - - | 15 19 1 | 9,177 4 7 | | |
| „ The Rolls Estate - - - - - - | | 1,475 – – | | |
| „ Miscellaneous Receipts - - | 9,300 16 – | | | |
| Less, Debits - - - | 6,662 8 5 | 2,638 7 7 | | |
| RECEIPT from LAND REVENUE - - - £. | | | 528,969 12 6 | |
| Carried forward - - - £. | | | 573,093 14 9 | 439 7 2 |

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Commissioners of Her Majesty's Woods, Forests, and Land Revenues, for the Year 1899, on Account of—

c. 50; 14 & 15 Vict. c. 42; 29 & 30 Vict. c. 62, and 57 & 58 Vict. c. 43). *Cr.*

| EXPENDITURE. | £. s. d. | £. s. d. | Cash. £. s. d. | Stock. £. s. d. |
|---|---|---|---|---|
| **I.—LAND REVENUE.** | | | | |
| By Salaries and Percentages of Receivers, &c. - - - - - - - - | 6,371 8 2 | | | |
| Less, Credits - - - - | 87 17 6 | | | |
| | | 6,283 10 8 | | |
| „ Incidental Expenses of Receivers, &c. | 620 13 3 | | | |
| Less, Credits - - - - | 33 2 3 | | | |
| | | 587 11 – | | |
| „ Surveys, Plans, &c., of Crown Property | 4,378 8 5 | | | |
| Less, Credits - - - - | 7 13 7 | | | |
| | | 4,370 14 | | |
| „ The Mines Account (per Act 57 & 58 Vict. c. 43) - | | 3,553 11 8 | | |
| „ Repairs, &c., of Crown Estates - - | £. s. d. 41,141 1 2 | | | |
| Less, Credits - - - - | 31,522 19 9 | | | |
| | | 9,618 1 5 | | |
| „ Repayment of Advances for Permanent Improvements (per Act 29 & 30 Vict. c. 62) - - - - | | 15,723 5 4 | | |
| „ Property Tax allowed to Crown Tenants - - - - - | £. s. d. 13,975 13 2 | | | |
| Less, Credits - - - - | 1 9 7 | | | |
| | | 13,974 3 7 | | |
| „ Rates and Taxes on Crown Property | 6,285 3 7 | | | |
| Less, Credits - - - - | – 19 4 | | | |
| | | 6,284 4 3 | | |
| „ Kensington Palace Gardens Estate - | 1,220 14 11 | | | |
| Less, Credits - - - - | 843 – 10 | | | |
| | | 377 14 1 | | |
| „ The Rolls Estate - - - - - - - - | | 49 – 8 | | |
| „ Fixed Charges, Stipends, and Allowances - - - | | 695 19 2 | | |
| „ Donations to Churches, Schools, &c. - - - | | 1,687 14 – | | |
| „ Miscellaneous Payments - - - | £. s. d. 11,334 10 2 | | | |
| Less, Credits - - - - | 6,162 12 1 | | | |
| | | 5,171 18 1 | | |
| EXPENDITURE for LAND REVENUE - - - £. | | | 68,377 8 9 | |
| Carried forward - - - £. | | | 68,377 8 9 | — |



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*Dr.* II.—An Abstract Account of the "Income of the Land Revenue,"

| RECEIPT. | | | | Cash. | | | Stock. | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | £. | s. | d. | £. | s. | d. |
| Brought forward - - - | | | | 573,093 | 14 | 9 | 439 | 7 | 2 |
| **II.—WINDSOR PARKS AND WOODS.** | | | | | | | | | |
| | | £. s. d. | | | | | | | |
| To Windsor Parks and Woods - - - - - - | | 5,011 11 11 | | | | | | | |
| Less, Debits - - - - - - - - | | 5 6 5 | | 5,006 | 5 | 6 | | | |
| **III.—ROYAL FORESTS AND WOODLANDS.** | | | | | | | | | |
| | £. s. d. | | | | | | | | |
| To New Forest - - - - - - | 11,315 9 5 | | | | | | | | |
| Less, Debits - - - - - - | 37 12 9 | 11,277 16 8 | | | | | | | |
| „ Dean Forest - - - - - - | 8,144 17 – | | | | | | | | |
| Less, Debits - - - - - | 30 4 4 | 8,114 12 8 | | | | | | | |
| „ Highmeadow Woods - - - - - | 4,619 4 5 | | | | | | | | |
| Less, Debits - - - - - | 10 19 9 | 4,608 4 8 | | | | | | | |
| „ Alice Holt Woods - - - - - | 1,285 12 3 | | | | | | | | |
| Less, Debits - - - - - | 18 11 5 | 1,267 – 10 | | | | | | | |
| „ Woolmer Estate - - - - - | 625 15 2 | | | | | | | | |
| Less, Debits - - - - - | 2 12 2 | 623 3 – | | | | | | | |
| „ Bere Woods - - - - - - | 974 11 6 | | | | | | | | |
| Less, Debits - - - - - | 2 4 5 | 972 7 1 | | | | | | | |
| „ Parkhurst Woods - - - - - | 708 16 2 | | | | | | | | |
| Less, Debits - - - - - | 32 12 6 | 676 3 8 | | | | | | | |
| Total Receipts for "Royal Forests and Woodlands" - - - £. | | | | 27,539 | 8 | 7 | | | |
| To Securities purchased: | | | | | | | | | |
| Two and three-quarters per Cent. Consolidated Stock - - - - | | | | - - - | | | 10 | 18 | 4 |
| | | | £. | 605,639 | 8 | 10 | 450 | 5 | 6 |

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for the Year ended on the 31st March 1899—*continued.* *Cr.*

| EXPENDITURE. | | | Cash. | Stock. |
|---|---|---|---|---|
| | | | £. s. d. | £. s. d. |
| Brought forward - - - | | | 68,377 8 9 | — |
| **II.—WINDSOR PARKS AND WOODS.** | | | | |
| | | £. s. d. | | |
| By Windsor Parks and Woods - - - - - - | | 21,520 18 9 | | |
| Less, Credits - - - - - - - - - | | 182 18 5 | 21,338 – 4 | |
| **III.—ROYAL FORESTS AND WOODLANDS.** | | | | |
| | £. s. d. | | | |
| By New Forest - - - - - - | 11,391 15 6 | | | |
| Less, Credits - - - - - | 1,297 10 1 | 10,094 5 5 | | |
| „ Dean Forest - - - - - - | 9,606 2 7 | | | |
| Less, Credits - - - - - | 1,612 – 4 | 7,994 2 3 | | |
| „ Highmeadow Woods - - - - | 2,508 12 11 | | | |
| Less, Credits - - - - - | 297 14 10 | 2,210 18 1 | | |
| „ Alice Holt Woods - - - - - | 629 4 2 | | | |
| Less, Credits - - - - - | 1 7 – | 627 17 2 | | |
| „ Woolmer Estate - - - - - | 160 8 2 | | | |
| Less, Credits - - - - - | 48 6 6 | 112 1 8 | | |
| „ Bere Woods - - - - - - | 531 17 6 | | | |
| Less, Credits - - - - - | 3 19 9 | 527 17 9 | | |
| „ Parkhurst Woods - - - - - | 545 17 – | | | |
| Less, Credits - - - - - | 48 6 5 | 497 10 7 | | |
| TOTAL EXPENDITURE for "ROYAL FORESTS and WOODLANDS" - - £. | | | 22,064 12 11 | |
| TOTAL EXPENDITURE for "WOODS, FORESTS, and LAND REVENUES" - £. | | | 111,780 2 – | |
| By Consolidated Fund: | | | | |
| For Amount paid over to the Exchequer in 1898–99, as Surplus Income | | | *430,000 – – | |
| By Balances on the 31st March 1899 - - - - - - - - - | | | 63,859 6 10 | 450 5 6 |
| £. | | | 605,639 8 10 | 450 5 6 |

* This includes 1,425*l.* 19*s.* 4*d.*, the net receipt from the Rolls Estate for the year 1897–98.



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AN ABSTRACT ACCOUNT showing the RECEIPT and EXPENDITURE of the Commis- the 31st March 1899, on Account of "THE MINES ACCOUNT" (including the Receipts to be carried to the Capital and to the Income of the Land Revenue of the Crown in

*Dr.* (Per Act 57 & 58 Vict.

| Receipts and Amounts transferred to the Capital and Income Accounts in respect of Expenses. | England. | Wales. | Scotland. | Ireland. | Isle of Man. | Isle of Alderney. | TOTAL. |
|---|---|---|---|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| To RENTS and ROYALTIES, viz.: | | | | | | | |
| Arrears, 1st April 1898 - | 7,961 18 5 | 180 - - | 954 4 9 | - - | 11 14 6 | 5 9 6 | 9,113 2 2 |
| Charge for the year 1898-99 | 46,516 19 2 | 9,569 18 2 | 3,911 9 3 | 33 4 6 | 2,940 - 5 | 614 9 6 | 63,586 1 - |
| TOTAL Sums receivable - £. | 54,478 12 7 | 9,749 18 2 | 4,865 14 - | 33 4 6 | 2,951 14 11 | 619 19 - | 72,699 3 2 |
| *Deduct,*— | | | | | | | |
| Allowances for short workings - - - | 486 16 1 | - - - | - - | - - | - - | - - | 486 16 1 |
| Rents and Royalties discharged - - - | 5,520 1 3 | 145 - - | - - | - - | - - | - - | 5,665 1 3 |
| Repayments and Remissions - - | 1,242 11 11 | 9 10 11 | 17 15 8 | - - | - - | 185 12 3 | 1,455 10 9 |
| Arrears on 31st March 1899 - - - - | 2,571 9 10 | 150 - - | 1,145 15 6 | - - | 24 6 8 | - - | 3,891 12 - |
| TOTAL Deductions - £. | 9,820 10 1 | 304 10 11 | 1,163 11 2 | - - | 24 6 8 | 185 12 3 | 11,499 - 1 |
| *Difference,*—Being Rents and Royalties received in 1898-99 - - - - | 44,657 13 6 | 9,445 7 3 | 3,702 2 10 | 33 4 6 | 2,927 8 3 | 434 6 9 | 61,200 3 1 |
| Certificates of grants of Gales and Licenses for Tramways, Dean Forest, County Gloucester - - - | 1 15 - | - - - | - - | - - | - - | - - | 1 15 - |
| Gross Annual Income - £. | 44,659 8 6 | 9,445 7 3 | 3,702 2 10 | 33 4 6 | 2,927 8 3 | 434 6 9 | 61,201 18 1 |

| | |
|---|---|
| To CAPITAL of the LAND REVENUE | |
| For Transfer, under the Third Section of the Crown Lands Act, 1894, of a moiety of the Gross Expenditure (£.7,107. 3. 4.) on this Account - - - - - - - - - - - - - | 3,553 11 8 |
| To INCOME of the LAND REVENUE | |
| For Transfer of the residue of the Gross Expenditure, as above - - - - - - - - - - | 3,553 11 8 |
| £. | 68,309 1 5 |

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sioners of Her Majesty's Woods, Forests, and Land Revenues, for the Year ending on and Outgoings in respect of Mining, Quarrying, and Excavating, and showing the Amounts respect of the Gross Annual Income and of the Expenses).
Cap. 43, Section 3, Clause 1.)

*Cr.*

| Outgoings and Amounts transferred to the Capital and Income Accounts in respect of Gross Annual Income. | England. | Wales. | Scotland. | Ireland. | Isle of Man. | Isle of Alderney. | TOTAL. |
|---|---|---|---|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| By Salary of Chief Surveyor and Inspector of Mines - - | 511 - - | 108 - - | 42 - - | - - | 34 - - | 5 - - | 700 - - |
| Salary and Percentages of Receivers, &c. - - - | 1,681 13 10 | 740 9 8 | 134 12 9 | - 13 2 | 270 14 10 | 4 13 6 | 2,832 17 9 |
| Incidental Expenses of Receivers, &c. - - - | 138 6 7 | 31 - - | 2 15 9 | - 12 9 | 4 4 9 | - - | 176 19 10 |
| Surveys, Plans, &c. - - | 25 9 4 | 25 17 9 | 12 14 8 | - - | 10 15 - | - - | 74 16 9 |
| Repairs, &c. - - - | 10 7 6 | - - | - - | - - | - - | - - | 10 7 6 |
| Property Tax allowed - | 952 2 5 | 255 19 11 | 114 15 11 | - - 8 | - - | - - | 1,322 18 11 |
| Rates and Taxes - - - | 5 19 6 | - - | 211 11 11 | - - | - - | - - | 217 11 5 |
| Donations to Churches, Schools, &c. - - - | 362 7 8 | 26 12 - | - - | - - | 65 - - | - - | 453 19 8 |
| Superannuation Allowances - | 429 15 8 | 148 6 4 | - - | - | - - | - - | 578 2 - |
| Preparing Gravel and Sand for Sale - - - - | 732 19 - | - - | - | - - | - - | - - | 732 19 - |
| Miscellaneous Payments - | 6 10 6 | - - | - - | - - | - - | - - | 6 10 6 |
| TOTAL Expenses - £. | 4,856 12 - | 1,336 5 8 | 518 11 - | 1 6 7 | 384 14 7 | 9 13 6 | 7,107 3 4 |
| By CAPITAL of the LAND REVENUE: For Transfer, under the Third Section of the Crown Lands Act, 1894, of a moiety of the Gross Receipt (£. 61,201. 18. 1.) on this Account - - - - - - - - - - - - - - - | | | | | | | 30,600 19 - |
| By INCOME of the LAND REVENUE: For Transfer of the residue of the Gross Receipt, as above - - - - - - - - - - - | | | | | | | 30,600 19 1 |
| | | | | | | £. | 68,309 1 5 |



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AN ACCOUNT showing the RECEIPT and EXPENDITURE of the
for the Year ended on the

"HOUSES IN ST. ALBAN'S

For Deposit of £. 140, invested in Three per Cent. Reduced Annuities
Expiration of the Lease of

*Dr.*

| RECEIPT. | Cash. | Stock. |
|---|---|---|
| | £. s. d. | £. s. d. |
| To Balance on 1st April 1898: | | |
| Two and three-quarters per Cent. Consolidated Stock - | - - - | 439 7 2 |
| „ Receipt in the Year 1898-99: | | |
| Dividends on Stock - - - - - - - - | 12 5 11 | — |
| „ Cash Account: | | |
| £. 12. 5. 11. invested in Two and three-quarters per Cent. Consolidated Stock - - - - - | - - - | 10 18 4 |
| £. | 12 5 11 | 450 5 6 |

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Commissioners of Her Majesty's Woods, Forests, and Land Revenues, 31st March 1899, on Account of—

PLACE, HAYMARKET."

in the Year 1864, the Dividends whereof will accumulate until the the Houses, Nos. 5 and 6.

*Cr.*

| EXPENDITURE. | Cash. | Stock. |
|---|---|---|
| | £. s. d. | £. s. d. |
| By Expenditure: | | |
| Two and three-quarters per Cent. Consolidated Stock: | | |
| Cost of £.10. 18. 4. Stock purchased (*vide* per Contra) | 12 5 11 | — |
| „ Balance on the 31st March 1899: | | |
| Two and three-quarters per Cent. Consolidated Stock - | - - - | 450 5 6 |
| £. | 12 5 11 | 450 5 6 |



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STATEMENT of certain Moneys paid for Surveys, &c. out of the Income of the Land Revenue, and which have been afterwards, or may be ultimately, recovered from Parties, showing the Amounts due on the 31st March 1899.

| | £. s. d. | £. s. d. |
|---|---|---|
| Amounts paid and not recovered to 1st April 1898 - - - - - - | | 307 15 3 |
| Amounts paid during the year ended 31st March 1899 - - - - - | | 2,520 11 9 |
| | | 2,828 7 - |
| *Deduct*— | | |
| Amount recovered during the year - - - | 2,498 5 3 | |
| Amount discharged during the year - - | 12 12 - | |
| | | 2,510 17 3 |
| Amount outstanding on the 31st March 1899 - - - £. | | 317 9 9 |

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STATEMENT of RETIRED ALLOWANCES charged against the Land Revenues of the Crown, distinguishing every Increase and Diminution in the Amount of Retired Allowances or Superannuations, for the Year ended 31st March 1899.

| | £. s. d. |
|---|---|
| 1. COMPENSATION ALLOWANCES - - - - - - - - - - - - - - - | Nil. |
| 2. SUPERANNUATION ALLOWANCES: | |
| Annual Amount of Allowances remaining payable on the 1st April 1898 - - - - - - - | 2,599 9 3 |

Superannuation Allowances Granted.

| Name. | Office. | Salary or Wages on Retirement. | Age on Retirement. | Period of Service. | Cause of Retirement. | Yearly Allowance Granted. |
|---|---|---|---|---|---|---|
| | | £. s. d. | Years. | Years. | | £. s. d. |
| Charles Brown - | Labourer Salcey Woods. | 36 8 – | 61 | 26 | Age and infirmity. | 13 – – |
| Thomas Hockley - | Woodcutter, Windsor Parks and Woods. | 41 12 – | 81 | 50 | Ditto | 18 4 – |
| Robert Dawkins - | Labourer, New Forest | 39 – – | 71 | 50 | Ditto | 13 – – |
| Abraham Parker - | Ditto - ditto | 39 – – | 69 | From a boy | Ditto | 13 – – |
| Richard Candy - | Ditto - ditto | 39 – – | 63 | Ditto | Ditto | 13 – – |
| Charles Bailey - | Ditto - ditto | 39 – – | 60 | Ditto | Ditto | 13 – – |
| Enoch Darby - | Labourer, Dean Forest | 39 – – | 69 | Broken | Blindness - | 6 10 – |
| T. E. Farrington - | Collector of Quit Rents, Ireland. | 11 18 6 | — | 43 | Age limit - | 7 19 – |
| W. H. Honiball - | Ditto - ditto | 24 10 11 | 63 | 43 | Ditto | 16 7 3 |
| R. McCarthy - | Ditto - ditto | 15 4 11 | — | 45 | Ditto | 10 3 3 |

| | |
|---|---|
| Annual Amount Granted - - - £. | 124 3 6 |
| | 2,723 12 9 |

Superannuation Allowances Ceased.

| Name. | Office. | Cause of Cessation. | Amount. |
|---|---|---|---|
| | | | £. s. d. |
| Thomas Thorn - - | Underkeeper, New Forest - | Died, 29 April 1898 - - | 18 5 – |
| Henry Kearl - - - | Labourer, New Forest - - | Died, 29 March 1899 - - | 13 – – |

| | |
|---|---|
| Annual Amount Ceased - - - £. | 31 5 – |
| Total Amount of Superannuation Allowances remaining payable on the 31st March 1899 - - £. | 2,692 7 9 |



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AN ACCOUNT showing the RECEIPT and EXPENDITURE of the Commissioners
31st March 1899,

"THE FUND for the Payment of the Stipend of the Officiating MINISTER
York" (per Act

*Dr.*

| RECEIPT. | Cash. | Stock. |
|---|---|---|
| | £. s. d. | £. s. d. |
| To Balance on the 1st April 1898 - - - - - - - - - - | - - - | 8,333 6 8 |
| „ Receipt in 1898-99 - - - - - - - - - - - - | 221 10 8 | — |
| £. | 221 10 8 | 8,333 6 8 |

AN ABSTRACT ACCOUNT showing the RECEIPT and EXPENDITURE of the
ended on the 31st March

"THE FUND for MAINTAINING and REPAIRING the Fabrics of the CHURCHES of
the County of Gloucester"

*Dr*

| RECEIPT. | CHRISTCHURCH. | | HOLY TRINITY. | | ST. PAUL. | | CINDERFORD. | |
|---|---|---|---|---|---|---|---|---|
| | Cash. | Stock. | Cash. | Stock. | Cash. | Stock. | Cash. | Stock. |
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| To Balances on 1st April 1898 | 38 13 3 | 333 6 8 | 15 18 2 | 333 6 8 | 13 15 8 | 333 6 8 | 52 19 11 | 333 6 8 |
| „ Receipt in 1898-99 - - | 9 3 4 | - - | 9 3 4 | - - | 9 3 4 | - - | 9 3 4 | — |
| Cash - - - £. | 47 16 7 | | 25 6 | | 22 19 - | | 62 3 3 | |
| Stock - - - £. | | 333 6 8 | - - | 333 6 8 | - - | 333 6 8 | - - | 333 6 8 |

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of Her Majesty's Woods, Forests, and Land Revenues, for the Year ended on the
on Account of—

of the PARISH CHURCH of SUNK ISLAND, in the County of
1 Will. 4, c. 59).

*Cr.*

| EXPENDITURE. | Cash. | Stock. |
|---|---|---|
| | £. s. d. | £. s. |
| By Expenditure in 1898–99 - - - - - - - - - - | 221 10 8 | — |
| „ Balance on the 31st March 1899 - - - - - - - - | - - - | 8,333 6 8 |
| £. | 221 10 8 | 8,333 6 8 |

Commissioners of Her Majesty's Woods, Forests, and Land Revenues, for the Year 1899, on Account of—

Christchurch, Holy Trinity, St. Paul, and Cinderford, in DEAN FOREST, in
(per Act 5 & 6 Vict. c. 65).

*Cr.*

| EXPENDITURE. | CHRISTCHURCH. | | HOLY TRINITY. | | ST. PAUL | | CINDERFORD. | |
|---|---|---|---|---|---|---|---|---|
| | Cash. | Stock. | Cash. | Stock. | Cash. | Stock. | Cash. | Stock. |
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| By Expenditure in 1898–99 - | 5 3 9 | - - | 2 - 3 | - - | - - | - - | 9 16 7 | — |
| „ Balances on 31st March 1899 | 42 12 10 | 333 6 8 | 23 1 3 | 333 6 8 | 22 19 - | 333 6 8 | 52 6 8 | 333 6 8 |
| Cash - - - £. | 47 16 7 | | 25 1 6 | | 22 19 - | | 62 3 8 | |
| Stock - - - £. | | 333 6 8 | - - | 333 6 8 | - - | 333 6 8 | - - | 333 6 8 |



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AN ACCOUNT showing the RECEIPT and EXPENDITURE of the
for the Year ended on the

" ST. MATTHEW'S CHAPEL,

(Per Act 45 & 46 Vict. c. 32,

*Dr.*

| RECEIPT. | | Cash. | Stock. |
|---|---|---|---|
| | | £. s. d. | £. s. d. |
| To Balance on the 1st April 1898: | | | |
| Two and three-quarters per Cent. Consolidated Stock - | | - - - | 8,148 18 2 |
| To Dividends on £. 8,148.18. 2., Two and three-quarters per Cent. Consolidated Stock, for the Quarter ended 5th April 1898 - - - | £. s. d. 54 3 1 | | |
| To Dividends on £. 8,197. 11. 5., Two and three-quarters per Cent. Consolidated Stock, for the Quarter ended 5th July 1898 - - - | 54 9 7 | | |
| To Dividends on £. 8,246. 5. 1., Two and three-quarters per Cent. Consolidated Stock, for the Quarter ended 5th October 1898 - - - | 54 16 1 | | |
| To Dividends on £. 8,296. 3. 7., Two and three-quarters per Cent. Consolidated Stock, for the Quarter ended 5th January 1899 - - | 55 2 8 | | |
| | | 218 11 5 | — |
| To Cash Invested: | | | |
| £. 218. 11. 5., invested in Two and three-quarters per Cent. Consolidated Stock - - - - - - - - | | - - - | 197 - 10 |
| | £. | 218 11 5 | 8,345 19 - |

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Commissioners of Her Majesty's Woods, Forests, and Land Revenues, 31st March 1898, on Account of—

SPRING GARDENS."

Public Offices Site Act, 1882.)

*Cr.*

| EXPENDITURE. | Cash. | Stock. |
|---|---|---|
| | £. s. d. | £. s. |
| By Two and three-quarters per Cent. Consolidated Stock: | | |
| Cost of £. 197. 0. 10. Stock purchased in the names of the Commissioners of Her Majesty's Woods, Forests, and Land Revenues (*vide* per Contra) - - - | 218 11 5 | — |
| By Balance on 31st March 1899: | | |
| Two and three-quarters per Cent. Consolidated Stock - - - - | | 8,345 19 |
| £. | 218 11 5 | 8,345 19 |

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BSTRACT of the Accounts of the Commissioners of Her Maj

| .SH. | RECEIPTS. | | TITLES O |
|---|---|---|---|
| | Securities Purchased. | CASH. | |
| s. d. | £. s. d. | £. s. d. | LAND |
| 11 8 | 319,221 1 - | 546,803 5 3 | (Per Acts 10 Geo. 4, c. 5 Vict. c. 62, |
| 2 1 | 10 18 4 | 561,515 6 7 | (Per Acts 10 Geo. 4, c. 5 Vict. c. 62, |
| - | - - - | 221 10 8 | CHURCH - - - - (Per Act |
| 7 - | - - - | 36 13 4 | CHURCHES - - - (Per Act |
| - | 197 - 10 | 218 11 5 | ST. MATTHEW'S CH - - - - (Per Act |
| - 9 | 319,429 - 2 | 1,108,795 7 3 | - - - - - |
| | | | 1st April 1898. |
| | — | 86,347 - 9 | CASH - - |
| | — | 4,615 - 2 | PERSONS, &c. |
| | 295,813 17 11 | - - - | STOCK - |
| £. | 615,242 18 1 | 1,199,757 8 2 | |

I certify that this Account has been ex

Examined,
*R. Lennox Woods.*

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; Woods, Forests, and Land Revenues, for the Year ended o

| E ACCOUNTS. | PAYMENTS. CASH. | PAYMENTS. Securities Sold. | |
|---|---|---|---|
| | £. s. d. | £. s. d. | |
| VENUE: | | | |
| TAL & 15 Vict. c. 42, 29 & 30 & 58 Vict. c. 43). | 222,723 12 4 and 328,652 7 9 Cash Invested. | - - - | 42 |
| ME & 15 Vict. c. 42, 29 & 30 & 58 Vict. c. 43). | 111,780 2 - and 430,000 - - Paid into the Consolidated Fund. | - - - | 6 |
| JNK ISLAND ll. 4, c. 59) - - - - | 221 10 8 | - - - | - |
| EAN FOREST Vict. c. 65) - - - - | 17 - 7 | - - | |
| L. SPRING GARDENS 46 Vict. c. 62) - - - | 218 11 5 | - - - | |
| - - - - £. | 1,093,613 4 9 | - - - | 1 |
| 31st March 1899. | | | |
| CES CASH - - | 104,857 12 1 | | |
| CES PERSONS, &c. | 1,286 11 4 | | |
| CES STOCK - - | - - - | 615,242 18 1 | |
| £. | 1,199,757 8 2 | 615,242 18 1 | |

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o
Balance of Stock. 1st April 1898.
31st there t an been atters alte settle- Deb

Sale of Whitehall Site.
2. with rece d. from in t 31st amo there of th

Mines Account.
3. 31st (57 as de- incu 1898

Arrears of Crown Rents.
4. 31st s. was 13,34 31st pond 480,

Remissions and Discharges.
5. The h 1899 4,21 remi

Sales of Estates, Public Offices' Site.
6. & 46 ey for viz., ardens a fu Public of th which 3½ per Annuity, on t December credi

Amounts outstanding due to Revenue.
7. show by the paya rights oses of

Surplus Revenue paid to the Exchequer.
8. 5,720*l.*, Cro e Com- lments ent. per on the unpaid, October, y. The ch 1899 ad been

Ex

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J.

nder my directions, and is correct.

*Richd. Mills,*
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.



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# REPORT.

:PORT of the COMPTROLLER and AUDITOR GENERAL upon the ACCOUNTS of the Commissioners of Her Majesty's Woods, Forests, and Land Revenues, the RECEIPT nd EXPENDITURE of the CAPITAL and INCOME of the LAND REVENUES of the CROWN, for the Year ended the 31st March 1899; prepared and submitted for the iformation of the House of Commons, in pursuance of the 37th and 39th Sections f the Act 14 & 15 Vict. c. 42.

. THE Balance of Stock in the Capital Account, which on the 31st March 1898 stood 275,558*l.* 19*s.* 3*d.*, is shown as 277,558*l.* 19*s.* 3*d.* on the 1st April 1898. This ration is due to the conversion of 10,000*l.* 3 per Cent. into 12,000*l.* 2½ per Cent. enture Stock of the Midland Railway Company.

Under the Public Offices (Whitehall) Site Act, 1897, a sum of 376,280*l.* was ived by the Commissioners of Her Majesty's Woods and Forests in July 1898 n the Commissioners of Works as the consideration for the interest of Her Majesty he Whitehall site, required for a new War Office. This sum is included in the unt of 478,872*l.* 10*s.* 1*d.*, shown in the Capital Account as the net receipt in respect e sale of Estates. The money thus received has now been invested.

In accordance with the terms of Section 3 (1) of the Crown Lands Act, 1894 & 58 Vict. c. 43), the moieties of the Gross Income received and of the expenses rred by the Commissioners of Woods and Forests, in respect of Mines for the year 8–99, have been carried to the Capital and Income Accounts respectively.

The Arrears of Crown Rents uncollected on the 31st March 1899 amounted to 32*l.* 13*s.*, on a total rental (including arrears) of 481,466*l.* 14*s.* 11*d.* The corres- ing figures for the previous year were, Arrears, 18,667*l.* 18*s.* 10*d.*; total rental, 746*l.* 15*s.* 3*d.* (Parl. Papers, 262 of 1898, and 257 of 1899).

The Arrears and Rents discharged during the year 1898–99 amounted to 1*l.* 9*s.*, in addition to which sums amounting to 1,409*l.* 3*s.* 3*d.* were repaid or tted under the authority of the Treasury.

The amount brought to the credit of the Capital Account for sales of Estates, 478,872*l.* 10*s.* 1*d.*, includes besides the sum of 376,280*l.* referred to in paragraph 2 ther instalment of 8,272*l.* 6*s.* 6*d.* received from the Consolidated Fund in respect e Public Offices' Site in Spring Gardens, under the Act 45 & 46 Vict. c. 32, s. 5. further sum of 7,971*l.* 11*s.* 6*d.*, received from the Consolidated Fund for interest e outstanding purchase money of this site is included in the amount of 9,177*l.* 4*s.* 7*d.* ted in the Income Account as "Interest of Purchase Moneys of Estates sold."

Appended to this Report is a statement furnished by the Commissioners of Woods, ing the amounts due to Revenue at the close of this Account upon which interest is ble.

The sum of 430,000*l.* was paid to the Exchequer during the year on account of n Lands Revenue.

*Richd. Mills.*
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

chequer and Audit Department,
28 December 1899.

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STATEMENT showing the Total Amount due to the Land Revenue from various Persons, upon which Interest is payable, at 31st March 1899.

| From whom Due. | Capital Sum. | INTEREST. | | | OBSERVATIONS. |
|---|---|---|---|---|---|
| | | Rate per Cent. | From what Date. | Amount Due to 31 March 1899. | |
| ENGLAND. | £. s. d. | | | £. s. d. | |
| A. H. T. Newcomen - | 1,760 15 - | 4 | - - | - - | *See* Notes to Statement for year to 31st March 1888. The proceedings there referred to are still pending, but an arrangement for compromise has been come to, and the various matters outstanding are in course of settlement |
| Ditto - - - - | 1,000 - - | 4 | - - | - - | |
| Secretary of State for War | 16 - - | 3 | - - | - - | - - Ditto - - - The amount owing, with interest thereon, has since been received. |
| North-Eastern Railway Co. | 428 1 5 Consols | - | - - | - - | *See* Note to Statement for year to 31st March 1895. The proceedings there referred to are still pending. |
| The Co-operative Wholesale Society, Limited. | 800 - - | A fixed sum of 25*l.* per annum in lieu of interest. | | *See* last column | *See* Note to Statement for year to 31st March 1896. The sum of 25*l.* was deposited in August 1898. |
| Palmer, Hall, & Co. - | 1,487 - - | A fixed sum of 46*l.* 10*s.* per annum in lieu of interest. | | De. | *See* Note to Statement for year to 31st March 1898. The sum of 46*l.* 10*s.* was duly deposited in the year ended 31st March 1899. |
| Leatherhead and District Waterworks Company. | 200 - - | 4 | *See* last column | - - | *See* Note in previous Statements. The interest due in year to 31st March 1899 has been received. |
| The Consolidated Fund - | - *See* last column - | | - - | - - | Under the 5th Section of the Act 45 & 46 Vict. c. 32, the consideration money for certain Crown property at Spring Gardens and Whitehall required as a site for Public Offices was ascertained at 324,878*l.*, which was to be payable with interest at 3½ per cent. in the shape of a terminable annuity, half-yearly, on 30th June and 31st December. The amount due to 31st December 1898 has been paid. |
| The Baker Street and Waterloo Railway Company. | - *See* last column - | | - - | - - | The consideration moneys payable by the Company for certain Crown property rights and easements required for the purposes of the projected Railway amount to 95,720*l.*, which, under an agreement with the Company, are payable by certain instalments with interest at the rate of 4 per cent. per annum from the 5th July 1898, on the balance from time to time remaining unpaid, by quarterly payments on the 10th October, 5th January, 5th April, and 5th July. The capital outstanding on the 31st March 1899 was 15,720, and all interest due had been received. |



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1898–99.

# ABSTRACT ACCOUNTS

OF THE

COMMISSIONERS OF HER MAJESTY'S WOODS, FORESTS, AND LAND REVENUES,

For the Year ended 31st March 1899,

With the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

*(Presented pursuant to Act 14 & 15 Vict. c. 42, s. 29.)*

*Ordered, by* The House of Commons, *to be Printed,*
31 *January* 1900.

[*Price* 2½*d.*].

18.

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